

ANNUAL REPORT  
OF THE  
TOWN OFFICERS  
OF THE  
TOWN OF MERRIMAC  
FOR THE  
YEAR ENDING DECEMBER 31  
1943



THE WHITTIER PRESS, PRINTERS  
AMESBURY, MASS.  
1944



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# Directory of Town Officers 1943

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## Elected Officers

### Moderator

Clifford R. Howe

### Selectmen

Hazen M. Emery          Arthur D. Lockwood          Ralph L. Buzzell

### Board of Public Welfare

Hazen M. Emery          Ellen M. Wallace          Harriett F. Bigelow

### Assessors

George B. Crofut.....	Term Expires 1944
Clifford R. Howe.....	Term Expires 1945
Roscoe Child.....	Term Expires 1946

### Town Clerk

C. Howard Phillips

### Tax Collector

Wilfred G. Journey

### Town Treasurer

Roy C. Journey

### Municipal Light Commissioners

George F. Wilde.....	Term Expires 1944
Charles A. Lancaster.....	Term Expires 1945
Dale W. Blackden.....	Term Expires 1946

### Board of Water Commissioners

George F. Wilde.....	Term Expires 1944
Charles A. Lancaster.....	Term Expires 1945
Dale W. Blackden.....	Term Expires 1946

## MERRIMAC TOWN REPORT

*School Committee*

Howard DeLong.....	Term Expires 1944
Annie L. Tucker.....	Term Expires 1945
Willard T. Kelly.....	Term Expires 1946

*Trustees of Cemeteries*

Charles A. Lancaster.....	Term Expires 1944
E. Clifton Hargraves.....	Term Expires 1945
Cecil E. Welch.....	Term Expires 1946

*Trustees of Public Library*

Ethel B. Whiting.....	Term Expires 1944
Barbara N. Adams.....	Term Expires 1944
Grace F. Gibbs.....	Term Expires 1945
Abbie W. Sargent.....	Term Expires 1945
Alvin F. Heath.....	Term Expires 1946
Chester E. Whiting.....	Term Expires 1946

*Trustees of Kimball Park*

John W. Kirkpatrick.....	Term Expires 1944
Herbert C. McIlvin.....	Term Expires 1945
Arthur D. Lockwood.....	Term Expires 1946

*Playground Commissioners*

Burton C. Lafavor.....	Term Expires 1944
Theodore R. Chase.....	Term Expires 1945
William C. Rafferty.....	Term Expires 1946
George D. Currier.....	Term Expires 1947
Edgar P. Sargent, Jr.....	Term Expires 1948

*Constables*

Leon L. Dow	George W. Goldsmith	Edward J. O'Keefe
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*Surveyors of Lumber and Measurers of Wood and Bark*

Edson C. Walker	George R. Hoyt	Ralph L. Buzzell
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*Tree Warden*

Samuel C. Doust

**CIVIL SERVICE TENURE**

*Chief of Police, Edward J. O'Keefe*



## OFFICERS APPOINTED BY SELECTMEN

*Night Watchman*

Alden B. Morse

*Special Police*

Clayton Turner	John P. Gilmore	Leon L. Dow, Jr.
Almon Pickard	Roscoe Child	Clarence O. Libby
Rodney Fitzgerald	George W. Goldsmith	Louis B. Davis
John Hutchins	Harold M. Waterhouse	William L. Andrews
	Alexander M. Sullivan	

*Sworn Weighers*

Ralph L. Buzzell	Benjamin F. Stewart	David W. Stewart
Charles A. Follansbee	Byron H. Sargent	George L. Sargent

*Town Accountant*

W. Harold Whiting

*Fence Viewers*

Loren E. Wallace	E. Palmer Sargent
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*Public Health Nurse*

Mrs. Cecile C. Sargent

*Dog Officer*

Kenneth E. Haskell

*Engineers of Fire Department*

Aaron A. Hume	Wm. C. Casazza	Charles E. Bridges
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*Inspector of Milk, Slaughtering and Animals*

George R. Hoyt

*Inspector of Wires*

Ulysses N. Corson

## MERRIMAC TOWN REPORT

*Sealer of Weights and Measures*

John K. Sargent

*Moth Superintendent*

Samuel C. Doust

*Forest Fire Warden*

Aaron A. Hume

*Burial Agent*

Roscoe Child

*Superintendent of Streets*

Aaron A. Hume

*Town Forest Committee*

James T. Colgan.....	Term Expires 1944
Samuel C. Doust.....	Term Expires 1945
Russell B. Kelly.....	Term Expires 1946

*Registrars of Voters*George W. Berry  
Isaac WilliamsJames P. Flynn  
C. Howard Phillips*Janitor of Town Hall*

Guy Sheldon



## JURY LIST

The following Jury List for the calendar year beginning July 1, 1943 was prepared by the Merrimac Selectmen in compliance with Chapter 234, Section 4 of the General Laws, and adopted June 21, 1943.

Harold E. Anderson . . . . .	Nichols St. . . . .	Service Man
Ernest G. Brooks . . . . .	Forest St. . . . .	Salesman
Lloyd W. Buzzell . . . . .	East Main St. . . . .	Bus Driver
Theodore R. Chase . . . . .	Church St. . . . .	Supt. Wood Heel
Ulysses N. Corson . . . . .	West Main St. . . . .	Refrigeration Service Man
Harold Dunnells . . . . .	West Main St. . . . .	Retired
Charles A. Follansbee . . . . .	Forest St. . . . .	Bookkeeper
Frederick E. Gibbs . . . . .	Locust St. . . . .	Shoe Cutter
Merrill Q. Goldsmith . . . . .	Nichols St. . . . .	Dairyman
Ralph K. Hawkes . . . . .	Green St. . . . .	Bus Driver
Clifford R. Howe . . . . .	Forest St. . . . .	Shoe Cutter
Roy N. Hoyt . . . . .	Church St. . . . .	Trimmer
John H. Hughes . . . . .	School St. . . . .	Mechanic
John W. Kirkpatrick . . . . .	Church St. . . . .	Gardner
Burton C. Lafavor . . . . .	Lincoln St. . . . .	Salesman
Clement L. Lockwood . . . . .	Woodland St. . . . .	Storekeeper
Charles E. Morse . . . . .	Church St. . . . .	Farmer
Carroll W. Osgood . . . . .	East Main St. . . . .	Bus Driver
Almon E. Pickard . . . . .	East Main St. . . . .	Radio Rep. Man
Lincoln M. Ross . . . . .	Birch Meadow Road . . . . .	Shoe Worker
C. Leonard Sargent . . . . .	Bear Hill Rd. . . . .	Farmer
Orlando M. Sargent . . . . .	Emery St. . . . .	Carpenter
George E. Smith . . . . .	Broad St. (Port) . . . . .	Shoemaker
George W. Smith . . . . .	School St. . . . .	Last Maker
Edmund Thain . . . . .	Union St. . . . .	Electrician
Arthur G. Trefethen . . . . .	Walnut St. . . . .	Painter
Charlie E. Wallace . . . . .	Central St. . . . .	Foreman W.P.A.
Loren H. Wallace . . . . .	Winter St. . . . .	Woodworker
Kenneth J. Williams . . . . .	Vendome St. . . . .	Optician

## In Memoriam

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**FRED O. BAILEY**

**1866—1943**

Active and Honorary Member Merrimac Fire Department—57 years

Member Merrimac Board of Fire Engineers

16 years 1925—1940 inclusive

Special Police Officer

19 years, 1902—1921

Constable, Fish and Game Warden, several years

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**LEON L. DOW**

**1880—1943**

Acting Merrimac Chief of Police 1943

Constable 23 years, 1920—1943

Patrolman and Night Watchman

16 years 1927—1943

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**MRS. ELLEN J. MURPHY**

**1868—1943**

Member Merrimac School Committee

7 years, 1913-14-15-16-17-18—1919

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**In Memoriam**

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**WILLIAM S. TUCKWELL**

**1868—1943**

Constable 1902 and 1903

Member Merrimac Board of Fire Engineers  
11 years, 1905—1915 inclusive

Member Merrimac School Committee  
6 years, 1915—1921

Member Merrimac Public Library Trustees  
6 years, 1915—1921

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**CHARLES EDWARD HOYT**

**1868—1943**

Member Merrimac Public Library Trustees  
3 years, 1935—1938

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**MRS. MINNIE S. HALE**

**1879—1943**

Member Merrimac Public Library Trustees  
3 years, 1938—1941

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## SELECTMEN'S REPORT

*To the Citizens of the Town of Merrimac:*

The sixty-eighth annual report of the Town of Merrimac is herewith presented for your consideration in accordance with Chapter 40, Section 49 of the General Laws of Massachusetts.

The Board of Selectmen organized with Hazen M. Emery as Chairman, Arthur D. Lockwood as Clerk, and Ralph L. Buzzell as the third member. The board organized as a Board of Health and Soldiers Relief Commission with the same officers and members. W. Harold Whiting was designated as agent of the Board of Health.

The board is happy to state that during the year no special meetings were necessary to raise additional funds and again the Town was able to close out the year with no outstanding revenue loans. We were also able to reduce the outstanding tax title loans in the amount of \$4,422.53 thus leaving outstanding tax title loans of only \$7,701.15. These loans are secured as follows:—

Tax Titles subject to redemption . . . . .	\$22,513.97
Tax Title property owned by town . . . . .	7,938.32

We hope during the coming year to be able to turn our present possessions and titles into taxable property and thus wipe out any tax title loans.

The local rationing board comprised of Ralph L. Buzzell, Chairman, James P. Flynn, Clerk, and W. Harold Whiting as third member have functioned again this year, as well as the various branches of the Civilian Defense.

We as a board wish to express our appreciation to W. Harold Whiting our Town Accountant for his work and co-operation during this past year in efficiently performing his various duties, and also all departmental heads who have assisted in any way to make this past year such a successful one. We also wish to express our thanks to the Division of Accounts, Department of Corporations and Taxation for their help and advice during the past year.

We have administered the affairs of the town to the best of our ability and look forward to another good year in the town's history.

HAZEN M. EMERY,  
ARTHUR D. LOCKWOOD,  
RALPH L. BUZZELL,

*Board of Selectmen.*



## ANNUAL REPORT OF MERRIMAC BOARD OF PUBLIC WELFARE

*To the Citizens of the Town of Merrimac:*

The three members elected to the Board of Public Welfare at the Annual Town Meeting organized for the year 1943 as follows—

Hazen M. Emery, Chairman, Ellen M. Wallace, Clerk and Harriett F. Bigelow as the third member.

During the past year the Welfare situation has been better than for a great number of years, due to recipients obtaining employment in all branches of industry. We feel as a board that the year 1944 should also show this same condition and thus allow us to decrease the expenditures for this branch of relief.

We have had no change in the Aid to Dependent Children branch of relief and anticipate no increases as regards numbers in the coming year.

At this time the Board wishes to thank all Federal, State and local Departments who have in any way helped to lighten our duties as Administrators of Relief in the Town during the past year.

HAZEN M. EMERY,  
ELLEN M. WALLACE,  
HARRIETT F. BIGELOW,

*Board of Public Welfare.*

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## REPORT OF MERRIMAC BUREAU OF OLD AGE ASSISTANCE

*To the Citizens of the Town of Merrimac:*

The Old Age Assistance Board for the year 1943 which organized as follows: Ellen M. Wallace, Chairman, Hazen M. Emery, Clerk, and Harriett F. Bigelow as third member, submit the following report for the year 1943.

Active cases December 31, 1942—114.

New cases added during the year 1943—9.

Cases closed during the year 1943—16.

Active cases January 1, 1944—107.

The itemized account of the receipts and expenditures for the year 1943 appears in detail in the Town Accountant's report.

During the past year the case load has dropped and the expenditures have decreased accordingly.

Respectfully submitted,

ELLEN M. WALLACE,  
HAZEN M. EMERY,  
HARRIETT F. BIGELOW,

*Merrimac Bureau of Old Age Assistance.*



## APPROPRIATIONS MADE IN 1943

Moderator.....	\$12.00
Selectmen, Chairman.....	450.00
Selectmen, Clerk.....	125.00
Selectmen, Other.....	100.00
Selectmen's Departmental Expenses.....	400.00
Board of Public Welfare, Chairman.....	200.00
Board of Public Welfare, Clerk.....	200.00
Board of Public Welfare, Other.....	100.00
Town Accountant Salary.....	1,820.00
Town Accountant Expenses.....	125.00
Treasurer Salary.....	450.00
Treasurer Expenses.....	800.00
Tax Collector Salary.....	800.00
Tax Collector Expenses.....	900.00
Assessors, Chairman.....	275.00
Assessors, Other Two.....	375.00
Assessors' Expenses.....	200.00
Town Clerk Salary.....	225.00
Town Clerk Expenses.....	50.00
Registrars of Voters.....	112.50
Town Hall Maintenance.....	1,200.00
Town Hall, Janitor Salary.....	240.00
Town Hall Repairs.....	100.00
Bonding Town Officers.....	310.00
Election Officers.....	143.50
Police.....	3,900.00
Fire Engineers, Salary, Chief.....	150.00
Fire Engineers, Salary, Clerk.....	125.00
Fire Engineers, Salary, Other.....	100.00
Fire Department.....	3,500.00
Sealer of Weights and Measures, Salary.....	100.00
Sealer of Weights and Measures, Expenses.....	15.00
Inspector of Wiring, Salary.....	90.00
Inspector of Wiring, Expenses.....	5.00
Dog Officer.....	100.00
Moth Department.....	1,025.00
Tree Warden.....	500.00
Town Forest.....	400.00
Forest Fire Warden.....	150.00
Board of Health.....	1,250.00
Public Health Nurse and Expenses.....	1,200.00
Inspector of Animals Salary.....	100.00
Inspector of Slaughtering Salary.....	20.00
Inspector of Milk Salary.....	20.00
Essex County T. B. Hospital.....	1,156.71
Highway and Chapter 81.....	4,800.00
Snow and Washouts.....	3,000.00

Sidewalks, Railings and Bridges.....	\$100.00
Rocks Bridge.....	1,175.00
Street Lights.....	3,854.24
State Aid.....	120.00
Public Welfare.....	8,000.00
Soldiers' Relief.....	3,600.00
Aid to Dependent Children.....	2,500.00
Old Age Assistance.....	29,000.00
School Committee Salary, Chairman.....	50.00
School Committee Salary, Clerk.....	75.00
School Committee Salary, Other.....	50.00
School Department.....	29,100.00
Public Library.....	1,000.00
Memorial Day.....	150.00
Vocational Aid.....	300.00
Lighting Town Buildings.....	406.76
Insurance.....	2,300.00
Reserve Fund.....	500.00
Interest.....	500.00
Cemeteries.....	1,400.00
Vital Statistics.....	90.00
Water in Town Buildings.....	243.17
Printing Town Reports.....	224.40
Playground—Art. No. 8.....	150.00
Highway Thickly settled Streets—Art. No. 10.....	500.00
Board of Registrars Expense Ch. 427-440—Art. No. 11.....	250.00
Tax Title Repairs—Art. No. 12.....	300.00
Highway Shed—Art. No. 14.....	700.00
Basketball Expense—Art. No. 15.....	25.00
Ration Board Expense—Art. No. 18.....	250.00
Civilian Defense—Art. No. 19.....	1,000.00
Playground, to complete work—Art. No. 21.....	1,000.00
Recreational Purposes—Art. No. 23.....	300.00
Town Hall Repairs In or On—Art. No. 25.....	1,400.00
Mill Street Bridge—Art. No. 26.....	700.00
Cleaning Stevens Pond—Art. No. 27.....	500.00
Legal Suit—Art. No. 29.....	200.00
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	\$123,433.28

REPORT OF THE CHIEF OF POLICE

To the Honorable Board of Selectmen:

Gentlemen:

As Chief of the Police Department of the Town of Merrimac, I hereby submit my annual report of the Department for the year 1943:

Miscellaneous Business

Assistance to other Police Departments.....	5
Assistance to Medical Examiner.....	3
Complaints Investigated.....	301
Doors and Windows found open and secured.....	27
Days at District Court (Chief).....	19
Days at Superior Court (Chief).....	1
Days at District Court (Patrolman).....	4
Disturbances suppressed without arrest.....	17
Defects in sidewalks and streets reported.....	4
Escorts furnished processions.....	1
Injured and sick person assisted.....	21
Lights furnished dangerous places.....	1
Fires discovered, no alarm rang.....	2
Lost and runaway children returned to parents.....	18
Messages delivered.....	59
Number of assignments of Officers.....	201
Witness Subpoenas served.....	10
Wires down and reported.....	1
Lights burning in buildings and reported to owners.....	33

Number of Arrests for the Year

Male.....	32
Female.....	2
Total.....	34
Resident.....	25
Non-resident.....	9

I desire to thank the Honorable Board of Selectmen, His Honor, Judge Charles I. Pettingell, the associate Justices, Clerk of the District Court, the Probation Officer, the Officers of the Department, the Superintendent of the Light and Water Department and the Citizens of the Town for their kindly co-operation during the past year.

Respectfully submitted,

EDWARD J. O'KEEFE,

Chief of Police.



REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The following is my report for the year 1943:

	<i>Ad-justed</i>	<i>Sealed</i>	<i>Not Sealed</i>	<i>Con-demned</i>
Platform over 5,000 lbs. . . . .		2		
Platform 100 to 5,000 lbs. . . . .		8		
Beam 100 to 5,000 lbs. . . . .		1		
Counter under 100 lbs. . . . .		5		
Spring under 100 lbs. . . . .		9		
Spring over 100 lbs. . . . .		1		
Computing under 100 lbs. . . . .		5		
Tank Truck Meter System. . . . .		1		
Gasolene Meter System. . . . .	3	14	7	1
Kerosene Measuring Pump. . . . .		1		
	<u>3</u>	<u>47</u>	<u>7</u>	<u>1</u>

Inspections Made

Peddlers' Licenses. . . . .	3
Peddlers' Scales. . . . .	1
Ice Scales. . . . .	1
Food Packages. . . . .	10

Expenditures

Salary. . . . .	\$100.00
Transportation. . . . .	2.75
Supplies. . . . .	1.05
Total. . . . .	<u>\$103.80</u>

Receipts

Sealing Fees. . . . .	19.40
Adjusting Pumps. . . . .	.75
Total. . . . .	<u>\$20.15</u>

Appropriation. . . . .	\$115.00
Unexpended balance. . . . .	11.20

Owing to the shortage of gasolene there were several pumps that could not be tested and sealed.

I wish to thank all who in any way assisted me in the performance of my duties.

JOHN K. SARGENT,  
*Sealer of Weights and Measures.*

**MERRIMAC FIRE ALARM**

Emergency fire alarm telephone number 2211.

Emergency phone 2211 should be used for fire calls only. If for any reason line is out of order, dial operator and ask for EMERGENCY OPERATOR.

In all cases give your name and location of fire.

- 3-3 Chief's Call.
- 4 Mass. N. E. Bus Garage, East Main St.
- 5 Merrimac Square.
- 12 Locust St., opposite Green St.
- 13 J. B. Judkins Co., Main St.
- 14 Main St., near residence of William H. Franklin.
- 15 Birch Meadow Rd. and Main St., to Merrimac-Haverhill line.
- 16 Woodland and Grove Sts.
- 17 School and Pleasant Sts.
- 18 School and Mill Sts.
- 21 East Main St. Bear Hill Rd., to Merrimac-Amesbury line.
- 23 East Main St. near store of Leo Noone.
- 24 Church St. opposite Maple St.
- 25 Liberty and Mechanic Sts.
- 26 Summer and Prospect Sts.
- 27 Church St. near residence of Charles H. Staples.
- 28 Sawyer and Nichols Sts.
- 31 Pleasant St., Merrimacport
- 32 Merrimac St., near residence of George H. Whitcomb.
- 34 Merrimac St., Merrimacport.
- 35 High St., near William S. Tuckwell Foundry.
- 36 Merrimac and Broad Sts., Merrimacport.
- 41 Lake Attitash Park.
- 51 Locust and Walnut Sts.
- 52 Lower Locust St. Haverhill-Merrimac line.
- 62 Birch Meadow Rd. and Hadley District.  
Telephone. No box.
- 71 Bear Hill Rd., Newton, N. H. line.  
Telephone. No box.
- 72 West Shore Lake Attitash.
- 2 Recall—all out—also All Clear Air Raid.

**No School Signals**

- 7:15 A. M. 11-11-long pause-1. No school in grades only.
- 7:15 A. M. 11-11-11. No school in High and Grade Schools.
- 11:20 A. M. Same signals. One session.
- 12:30 P. M. Same signals. No school in afternoon.
- Police Call 1-1-1.
- Boy Scouts—10 blasts.
- Air Raid 7-7-7.

REPORT OF BOARD OF ENGINEERS

January 24, 1944.

*To the Honorable Board of Selectmen:*

The Board of Fire Engineers submit for the year ending December 31, 1943:

Number of alarms.....	61
Fire loss.....	\$1,331.00

We recommend that the sum of \$3,500.00 be appropriated for the salaries and general maintenance of the department.

Respectfully submitted,

AARON A. HUME,  
CHARLES E. BRIDGES,  
WILLIAM CASAZZA,

*Board of Engineers.*

PUBLIC HEALTH NURSE’S REPORT FOR THE YEAR OF  
1943

*To the Honorable Board of Selectmen and Citizens of the Town of  
Merrimac:*

The Public Health Nurse’s Report for the year 1943 is submitted as follows—March 22, 1943 to Dec. 31, 1943.

	Cases	Visits made
Heart.....	3	95
Shocks.....	2	20
Old Age.....	2	160
Diabetic Ulcers.....	1	2
Hardening of Arteries.....	1	143
Cancer.....	3	107
Sprained knees.....	2	13
Pneumonia.....	2	4
Grippe.....	3	7
Colonic irrigation.....	2	55
Fractured hip.....	1	12
Packed rectum.....	4	10
Post operative care.....	1	3
Deaths.....	6	6
Maternity.....	9	66
Mumps.....	1	1



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Measles.....	1	1
Umbilical hernia.....	1	1
Septic sore throat.....	1	1
Neurotic.....	2	3
Broken leg.....	1	22
Care of newborn babies.....	11	75
Circumcision.....	3	3
Pleurisy.....	1	2
Diabetic.....	1	6
Accident.....	1	1
Colitis.....	1	1
Uremia.....	1	3
Athletic foot.....	1	2
Kidney stone.....	2	4
Prep. for exam.....	1	1
	<hr/>	<hr/>
	72	830

I have taken patients to Benson’s Hospital, to Amesbury Hos-  
pital and to Danvers State Hospital.

I have turned over to the Town Treasurer \$152.50.

I have travelled 3,483 miles at .05 per mile \$174.15.

I have investigated and reported all communicable diseases.

Respectfully submitted,

CECILE C. SARGENT, R.N.,  
*Public Health Nurse.*

REPORT OF INSPECTOR OF MILK, ANIMALS,  
AND SLAUGHTERING

*To the Honorable Board of Selectmen:*

I have made the following calls and inspections during the last  
half of the year, having been appointed in July to serve for the  
balance of Mr. Chase’s unexpired term.

Number of barns inspected.....	43
Number of cattle inspected.....	258
Number of swine inspected.....	90
Number of bulls inspected.....	19
Number of goats inspected.....	47
Number of sheep inspected.....	3
Inspection of slaughtering: Hogs.....	2
Animals quarantined: Dogs.....	1

I have been unable to find any accurate records of the number of milk and oleomargarine licenses issued for the year, so have not made any report on same.

Respectfully submitted,

GEORGE R. HOYT,

*Inspector of Milk, Animals, Slaughtering.*

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### REPORT OF THE CEMETERY COMMISSION

We hereby submit a report of the developments in the department during the year of 1943.

With the advance in wages, the scarcity of help, and sixty-six Perpetual Care lots with less than one dollar balance from the interest of 1942 the Cemetery Trustee's have had a very difficult season, altho several of the one hundred dollar Trust Funds on Perpetual Care lots have been increased fifty dollars during the year.

In the operation of the services in the Cemeteries we have been obliged to turn back to the Town according to a new State ruling four hundred and sixty dollars obtained for opening graves, and we still have one hundred and twenty-five private lots which have had the care of our employees at our expense, but we have issued bills to the owners of these lots payable to the Town Treasurer which are expected to be paid before another season; this money will also be returned to the Town.

The sale of lots the past year has been less than previous years which will give us less money than previous years for our Contingent Fund to be used to repair roads, purchase plants and other improvements.

During the year of 1944 we hope to see some improvement so the Cemeteries can have proper care.

Respectfully submitted,

CHARLES A. LANCASTER

E. C. HARGRAVES

CECIL WELCH

REPORT OF THE BOARD OF ASSESSORS

To the Citizens of Merrimac:

The Board of Assessors submit the following report for the year 1943:

Recapitulation

Town Appropriations . . . . .	\$128,516.57	
Overlay Deficit . . . . .	1,359.27	
State Tax . . . . .	1,500.00	
State Parks and Reservations . . . . .	57.74	
State Audit of Municipal Accounts . . . . .	1,560.49	
County Tax . . . . .	2,648.67	
T. B. Hospital . . . . .	1,156.71	
Overlay for 1943 . . . . .	4,755.55	
		<hr/>
		\$141,555.00

Estimated Receipts

Income Tax . . . . .	\$8,330.52	
Corporation Tax . . . . .	3,893.41	
Motor Vehicle Tax . . . . .	3,000.00	
Licenses . . . . .	150.00	
Fines . . . . .	12.00	
Special Assessments . . . . .	129.00	
General Government . . . . .	680.00	
Protection of Persons and Property . . . . .	23.00	
Health and Sanitation . . . . .	628.00	
Charities . . . . .	5,500.00	
Old Age Assistance . . . . .	16,000.00	
Old Age Tax . . . . .	788.97	
Schools . . . . .	4,300.00	
Library . . . . .	116.00	
Available Funds . . . . .	14,898.75	
Interest . . . . .	1,900.00	
		<hr/>
		\$60,341.65

Net Amount to be raised . . . . .	\$81,213.35
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826 Polls at \$2.00 . . . . .	\$1,652.00
Personal Property \$108,750 at \$45.00 . . . . .	4,893.75
Real Estate \$1,659,280 at \$45.00 . . . . .	74,667.60

Total Tax Levy . . . . .	\$81,213.35
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Table of Aggregates

Value of Real Estate . . . . .	\$1,659,280.00
Value of Personal Property . . . . .	108,750.00
Value of Automobiles . . . . .	154,115.00

Number of Automobiles.....	664
Number of Horses.....	27
Number of Cows.....	166
Number of Fowl.....	4,750
Number of other Neat Cattle.....	52
Swine.....	15
Number of Houses.....	762
Number of Acres of Land.....	4,840
Value of Live Stock.....	\$17,720.00
Value of Machinery.....	19,480.00
Value of Stock in Trade.....	20,900.00
Value of other Tangible Property.....	50,650.00

Respectfully submitted,

GEORGE B. CROFUT,  
CLIFFORD R. HOWE,  
ROSCOE CHILD,

*Board of Assessors.*

REPORT OF TOWN CLERK

January 31, 1944.

*To the Honorable Board of Selectmen:*  
*Merrimac, Mass.*

Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit the annual report for the year 1943:—

*Births*

Number of Births Recorded.....	43
Males.....	22
Females.....	21
Father, Native Born.....	41
Mother, Native Born.....	43
Father and Mother, both Native Born.....	41
Father and Mother, both Foreign Born.....	0
Mixed Parentage.....	2

*Marriages*

Number of Marriages Recorded.....	37
First Marriage of Groom.....	30
First Marriage of Bride.....	28
Grooms, Native Born.....	35
Brides, Native Born.....	37
Grooms, Foreign Born.....	2



Brides, Foreign Born.....	0
Average Age of Groom.....	28 Years, 3 Months, 17 Days
Average Age of Bride.....	25 Years, 0 Months, 0 Days

Deaths

Number of Deaths Recorded.....	29
Males.....	10
Females.....	19
Under 5 Years.....	1
Males, Native Born.....	10
Females, Native Born.....	17
Males, Foreign Born.....	0
Females, Foreign Born.....	2
Of Native Parentage.....	18
Of Mixed Parentage.....	2
Average Age.....	68 Years, 4 Months, 14 Days
Oldest Person.....	96 Years, 3 Months, 6 Days

Licenses

Number of Dogs Licensed.....	122
Males.....	110
Females.....	12
Sporting Licenses Issued.....	150
Minors Sporting Licenses Issued.....	15

Respectfully submitted,

C. HOWARD PHILLIPS,

Town Clerk.

REPORT OF TOWN TREASURER

To the Citizens of Merrimac:

The balances, receipts and disbursements for the year 1943 were as follows:—

Balance January 1, 1943.....	\$16,934.77	
Receipts to January 1, 1944.....	229,212.90	
		\$246,147.67
Payments on Warrants.....	\$192,801.06	
Balance January 1, 1944.....	53,346.61	
		\$246,147.67

Respectfully submitted,

ROY C. JOURNEAY,

Town Treasurer.

## ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their fortieth Annual Report for the year ending December 31, 1943.

Four services have been added during the year making a total of 992 lighting services and 14 Power services, a loss of one, now installed.

### *Estimate of Expense*

Gross Expense of Operating.....	\$30,000.00	
Depreciation (3% on \$81,972.89).....	2,459.19	
Total.....		\$32,459.19

### *Estimated Income*

From Private Consumers.....	\$31,000.00	
From Municipal Buildings.....	399.34	
From Street Lights.....	4,040.18	
Total.....		\$35,439.52

### *Cost of Construction*

Substation Equipment.....	\$650.00	
Poles, Fixtures & Overhead Conductors.	46,297.62	
Meters.....	9,004.76	
Transformers.....	18,107.48	
Street Lighting Equipment.....	5,173.45	
Transportation Equipment.....	2,739.58	
Total.....		\$81,972.89

### *Expended for Constructions*

Construction and Materials.....	\$540.59	
Meters.....	40.71	
Total.....		\$581.30

### *Expended for Operating Expenses*

Electric Energy Purchased.....	\$18,805.11	
Station Wages.....	1,169.20	
Station Expense.....	350.00	
Meter and Transformer Operation.....	3.30	



# MERRIMAC TOWN REPORT

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Maintenance of Transmission and Distribution Lines.....	\$1,691.07	
Maintenance of Meters and Transformers.....	1.44	
Operation and Maintenance of Street Lights.....	416.11	
Commercial Salaries and Expenses.....	585.13	
Salaries of Municipal Light Board and Manager.....	1,493.07	
Office Salary.....	1,180.20	
General Office Supplies and Expenses...	598.64	
Insurance.....	318.45	
Transportation Expense.....	418.91	
Miscellaneous Expense.....	76.23	
		<hr/>
		\$27,045.86
		<hr/>
Total Expended for Construction and Maintenance.....		\$27,627.16
To Depreciation Fund.....	\$2,264.74	
Consumers' Deposits Returned.....	155.00	
Returned to Town.....	3,660.75	
		<hr/>
		\$6,080.49
		<hr/>
Total.....		\$33,707.65

## Balance Sheet

Construction and Operating Fund, January 1, 1943.....	\$3,660.75	
Consumers' Deposits Fund, January 1, 1943.....	780.00	
Depreciation Fund, January 1, 1943....	24,852.54	
Received from Light and Power Sales..	29,968.51	
Received from Miscellaneous Sales.....	316.96	
Received from Town Appropriations...	4,261.00	
Interest Income.....	500.80	
Consumers' Deposits.....	165.00	
		<hr/>
Total.....		\$64,505.56
Construction, Materials and Renewals..	\$581.30	
Maintenance and Operating Expenses..	27,045.86	
Consumers' Deposits Returned.....	155.00	
Returned to Town.....	3,660.75	
Depreciation Fund, Jan. 1, 1944.....	27,618.08	
Construction and Operating Fund, January 1, 1944.....	4,654.57	

Consumers' Deposit Fund, January 1, 1944.....	\$790.00
Total.....	\$64,505.56

The Municipal Light Board,

GEORGE F. WILDE,  
CHARLES A. LANCASTER,  
DALE W. BLACKDEN.

REPORT OF THE TOWN FOREST COMMITTEE

*To the Honorable Board of Selectmen:*

Report of the Town Forest Committee for the year ending Jan. 1, 1944.

\$400.00 was appropriated for use of the Town Forest Committee.

Pruning and clearing pines.....	\$221.50
Mowing and clearing fire lanes.....	178.00
Balance.....	.50
	<hr/>
	\$400.00

\$15.00 was received from the Cherry Hill Nurseries from the sale of pines.

We have a number of acres of hard wood for fuel, ready to cut, but due to the man shortage and labor cost, this project will provide work later when employment for our citizens can be used to the best advantage.

JAMES T. COLGAN,  
RUSSELL B. KELLY,  
SAMUEL C. DOUST,

*Town Forest Committee.*

## ANNUAL REPORT OF THE BOARD OF WATER COMMISSIONERS

The Board of Water Commissioners herein submit their fortieth Annual Report for the year ending December 31, 1943.

Two services were installed during the year making a total of 685 active services.

### *Estimates for the Ensuing Year*

Gross Expense of Operating.....	\$10,000.00	
Constructions.....	2,500.00	
Total.....		\$12,500.00

### *Estimated Income*

Water Rates.....	\$11,500.00	
Miscellaneous Income.....	1,000.00	
Total.....		\$12,500.00

### *Expended for Constructions*

Repairs and Renewals at Pumping Sta- tion.....	\$287.46	
Machinery and Equipment.....	169.82	
Total.....		\$457.28

### *Expended for Maintenance*

Maintenance and Repairs.....	\$1,806.26	
Power and Fuel.....	2,810.08	
Station Supplies and Expense.....	168.13	
Station Wages.....	1,718.40	
Salaries of Supt. and Commissioners...	956.66	
Office Salary.....	797.45	
Office Expense.....	329.44	
Truck Expense.....	157.78	
Insurance.....	215.69	
Miscellaneous.....	33.38	
Total.....		\$8,993.27
Total Expended for Construction and Maintenance.....		\$9,450.55

MERRIMAC TOWN REPORT

Monthly Pumping Report

	Gallons Pumped	Hours Pumped
January.....	6,510,000	185
February.....	6,200,000	176
March.....	6,590,000	187
April.....	6,390,000	176
May.....	6,820,000	187
June.....	7,580,000	207
July.....	9,820,000	269
August.....	7,380,000	203
September.....	7,120,000	198
October.....	6,710,000	188
November.....	6,220,000	175
December.....	6,460,000	180

Total Gallons Pumped.....83,800,000

Balance Sheet

General Cash Balance, Jan. 1, 1943....	\$3,396.40	
Water Rates Collected.....	10,570.41	
Miscellaneous Income.....	738.67	
Total.....		\$14,705.48
Expended for Constructions and Main- tenance.....	\$9,450.55	
General Cash Balance, Jan. 1, 1944....	5,254.93	
Total.....		\$14,705.48

Board of Water Commissioners,

GEORGE F. WILDE,  
CHARLES A. LANCASTER,  
DALE W. BLACKDEN.

REPORT OF TRUSTEES OF KIMBALL PARK

To the Selectmen and Citizens of the Town of Merrimac:

As Trustees of Kimball Park, we submit the following report:

Active Account

Received:

Cash on hand January 1, 1943.....	None	
From Weed Fund.....	\$21.25	
From Kimball Fund.....	40.00	
		\$61.25



Expended:

Labor, care of grounds.....	\$60.00	
Sharpening tools.....	1.25	
		<hr/>
		\$61.25

*Trust Funds*

Balance Weed Fund Jan. 1, 1943.....	\$2,002.75	
Balance Kimball Fund Jan. 1, 1943.....	1,067.79	
Interest Weed Fund 1943.....	40.24	
Interest Kimball Fund 1943.....	21.45	
		<hr/>
		\$3,132.23
Withdrawn Weed Fund.....	\$21.25	
Withdrawn Kimball Fund.....	40.00	
Balance, Weed Fund Jan. 1, 1944.....	2,021.74	
Balance, Kimball Fund Jan. 1, 1944.....	1,049.24	
		<hr/>
		\$3,132.23

Respectfully submitted,

JOHN W. KIRKPATRICK,  
HERBERT C. McILVIN,  
ARTHUR D. LOCKWOOD,  
*Trustees Kimball Park.*

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REPORT OF THE MERRIMAC PLAYGROUND  
COMMISSION

*To the Citizens of the Town of Merrimac:*

Your Playground Commission makes its report for the fiscal year 1943-1944.

The past year saw many of our youth joining the armed forces of our Country, therefore there was not much activity at the Play-ground. This year with the \$1,000 appropriated at the last Town Meeting, we were able to level, and cut the bank, and make the Playground presentable to our boys when they come home to us again. We also purchased equipment for the children, which arrived too late to be set up this year. This equipment which is stored for the winter, consists of a Merry-Go-Round capable of taking 30 children at one time for a ride of 25 minutes. The swing set consists of 6 swings which will furnish 12 children with recreation. The Tee-Da board is a set of 4 boards which can take care of 8

children at one time. The Sand Box will provide fun for at least 25 children.

The field has been sowed and in the spring we will roll and finish the ball field, cutting out base-lines, and erecting foul lines. The Playground Commission feel they will have a very attractive Playground for the town in 1944. We wish to thank the Board of Selectmen for their co-operation, and also thank Mr. Harold Whiting for the fine co-operation given us in 1943.

Respectfully submitted,

WILLIAM H. RAFFERTY,  
THEODORE R. CHASE,  
BURTON C. LAFAVER,  
GEORGE D. CURRIER,  
EDGAR P. SARGENT, JR.,

*Merrimac Playground Commission.*

REPORT OF THE INSPECTOR OF WIRES

January 27, 1944.

*Town of Merrimac, Massachusetts:*

*To the Selectmen and Citizens of the Town of Merrimac:*

I hereby submit my report for the year 1943.

Resident Inspection.....	11
Factory Inspection.....	1
New Service Inspection.....	4
Inspection of Entrance Changes.....	2
Assisting Light Dept. Mgr.....	2
Motor Inspection.....	2
Gas Station Inspection.....	2
Milk Pasturization.....	1
Wiring Found Defective.....	4

I wish to thank the Municipal Light Board, Mr. Louis Davis, its manager, also the Citizens of the Town for their co-operation.

ULYSSES N. CORSON,

*Inspector of Wires.*



REPORT OF DOG OFFICER

To the Selectmen:

I hereby report that I have caught, confined and disposed of the following dogs:

Males

February 8, 1943.....	\$4.00
April 28, 1943.....	4.00
July 5, 1943.....	4.00
July 8, 1943.....	4.00
October 7, 1943.....	4.00
November 20, 1943.....	4.00
November 27, 1943.....	4.00
December 11, 1943.....	4.00
December 20, 1943.....	4.00

Females

February 20, 1943.....	4.00
March 2, 1943.....	4.00
March 12, 1943.....	4.00
March 30, 1943.....	4.00
April 7, 1943.....	4.00
May 7, 1943.....	4.00
May 9, 1943.....	4.00
July 27, 1943.....	4.00
August 4, 1943.....	4.00
September 10, 1943.....	4.00
September 10, 1943.....	4.00
October 7, 1943.....	4.00
October 11, 1943.....	4.00
October 22, 1943.....	4.00
November 7, 1943.....	4.00
December 2, 1943.....	4.00

\$100.00

Respectfully submitted,

KENNETH E. HASKELL,

Dog Officer.

REPORT OF TRUSTEES OF MERRIMAC PUBLIC LIBRARY

*To the Citizens of the Town of Merrimac:*

The Trustees of the Merrimac Public Library present this, their sixty-seventh annual report for the year ending December 31st, 1943.

The total number of volumes borrowed during the year was 10,830, of which 1,279 was non-fiction and 1,308 juvenile.

The monthly deliveries were as follows:

January.....	886	May.....	797	September.....	848
February.....	865	June.....	854	October.....	1,070
March.....	803	July.....	831	November.....	1,105
April.....	820	August.....	846	December.....	1,105

Fines were collected amounting to \$73.42 and with \$4.80 from the sale of old papers has been turned over to the Town Treasurer.

The financial report of the Library will be included in the report of the Town Accountant and to avoid repetition is not given here.

There were 348 volumes added to the Library. 288 by purchase and 60 donated by the following:

Major Edward Bowes 1; Kent Cooper 1; Eddy Town Record Fund 1; Hoover Library, Stanford University 1; Mrs. John B. Judkins 49; Tea and Coffee Trade Journal 3; Mrs. George Walker 4.

Your Trustees recommend that \$1,000.00 be appropriated for the year 1944.

Respectfully submitted,

ALVIN F. HEATH,  
GRACE F. GIBBS,  
BARBARA N. ADAMS,  
CHESTER E. WHITING,  
ETHEL B. WHITING,  
ABBIE W. SARGENT,

*Trustees of the Public Library.*

Report of the Town Accountant

To the Honorable Board of Selectmen:

I hereby present the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60, of the General Laws, I have also presented all such financial matters as may be of general interest.

I express herewith my appreciation of the co-operation and courteous assistance rendered by you and all the other Town Officials in complying with the requirements of our system.

Respectfully submitted,

W. HAROLD WHITING,  
Town Accountant.

RECEIPTS—GENERAL

Taxes:

Current Year—		
Poll, Personal, Real Estate.....		\$53,799.58
Previous Years—		
1942 Poll, Personal, Real Estate.....		17,734.92
1941 Poll, Personal, Real Estate.....		9,499.16
1940 Poll, Personal, Real Estate.....		910.05
1939 Poll, Personal, Real Estate.....		59.28
1938 Poll, Personal, Real Estate.....		25.40
1937 Poll, Personal, Real Estate.....		27.85
1936 Poll, Personal, Real Estate.....		3.53
		\$82,059.77

From Commonwealth:

Special State Taxes—		
Income Tax.....	\$8,798.40	
Corporation Tax.....	4,793.41	
		\$13,591.81
Tax Titles Redeemed.....	\$2,575.22	
Sale of Tax Titles Possessions and land of low value.....	2,038.00	
		\$4,613.22
Total from Taxes.....		\$100,264.80

Licenses and Permits:

Licenses and permits.....	\$138.00	\$138.00
---------------------------	----------	----------

**Fines and Forfeits:**

Court Fines.....	\$11.60	\$11.60
------------------	---------	---------

**Grants and Gifts:**

Mass. State School Fund.....	\$3,887.71	
County Treasurer Dogs.....	185.37	
	<hr/>	\$4,073.08

Total from Licenses and Permits, Fines and Forfeits and Grants and Gifts.....		\$4,222.68
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**Special Assessments:**

Moth 1941.....	\$12.32	
Moth 1942.....	32.75	
Moth 1943.....	12.55	
	<hr/>	\$57.62

**Privileges:**

Excise 1936.....	\$1.34	
Excise 1939.....	2.00	
Excise 1940.....	8.75	
Excise 1941.....	18.63	
Excise 1942.....	312.69	
Excise 1943.....	4,516.34	
	<hr/>	\$4,859.75

Total from Special Assessments and Privileges.....		\$4,917.37
--	--	------------

TOTAL RECEIPTS FROM GENERAL REVENUE.....		\$109,404.85
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**RECEIPTS—COMMERCIAL REVENUE****General Government:**

Rent of Hall.....	\$292.00	
Rent of Offices.....	668.00	
	<hr/>	\$960.00

**Protection of Persons and Property:**

Sealers' Fees.....	\$20.65	\$20.65
--------------------	---------	---------

**Board of Health:**

Health Nurse fees.....	\$242.00	
Ins. of Animals.....	50.00	
Com. of Mass. Licenses.....	8.00	
Com. of Mass. T. B. Subsidy....	177.14	
Individuals.....	414.70	
	<hr/>	\$891.84



Highways:

Town Hire Road Machinery.....	\$1,124.10	
Comm. of Mass. Ch 90-1942.....	697.64	
Comm. of Mass. Ch 81-1942.....	575.16	
Comm. of Mass. Ch 81-1943.....	3,348.81	
Highway Loan Ch. 81 .....	4,000.00	
		<hr/>
		\$9,745.71

Public Library:

Fines.....	\$78.22	
Trust Funds.....	811.00	
		<hr/>
		\$889.22

Kimball Park:

Trust Funds.....	\$61.25	\$61.25
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Cemeteries:

Sale of lots.....	\$161.00	
Trust Funds.....	2,485.56	
Care of Lots.....	721.27	
		<hr/>
		\$3,367.83

Charities:

*Aid to Dependent Children or Mothers' Aid:*

State of Mass.....	\$1,080.90	
U. S. Grant.....	466.91	
U. S. Grant Admx.....	47.72	
		<hr/>
		\$1,595.53

*Temporary Aid:*

State of Mass.....	\$2,124.45	
Other Cities and Towns.....	861.01	
Individuals.....	386.14	
		<hr/>
		\$3,371.60

Old Age Assistance:

State of Mass.....	\$17,916.54	
Other Cities and Towns.....	77.13	
Individuals.....	17.50	
Check returned by State.....	43.00	
U. S. Grant Admx.....	717.26	
U. S. Grant.....	21,519.06	
Meal Tax Old Age.....	788.97	
		<hr/>
		\$41,079.46

PUBLIC SERVICE ENTERPRISES

Light and Water Department:

*Light—*

Consumers' Deposits.....	\$165.00
Street Lighting.....	3,854.24

## MERRIMAC TOWN REPORT

Sale of Light.....	\$23,872.60	
Sale of Power.....	6,502.67	
Miscellaneous Sales.....	316.96	
	<hr/>	\$34,711.47

*Water—*

Meter Rates.....	\$10,570.41	
Miscellaneous Sales.....	738.67	
	<hr/>	\$11,309.08

**Interest:**

Taxes 1936.....	\$ .24	
Taxes 1937.....	.30	
Taxes 1938.....	4.50	
Taxes 1939.....	7.24	
Taxes 1940.....	81.98	
Taxes 1941.....	543.06	
Taxes 1942.....	439.46	
Taxes 1943.....	18.67	
Add Int. Tax Titles.....	574.38	
Demands, Costs, Releases and Re- cording Fees.....	78.52	
	<hr/>	\$1,748.35

**Schools:**

Phone Reimbursement.....	\$14.04	
Sale of Typewriters.....	140.34	
Vocational Aid.....	123.21	
Comm. of Mass. Tuition.....	486.54	
Comm. of Mass. Transportation..	121.07	
Sale of Books.....	7.60	
Pupil Breakage.....	.60	
Supt. of Schools, Comm. of Mass.	483.34	
Tuition.....	90.00	
Transportation.....	3.00	
Individual Reimbursement.....	3.00	
	<hr/>	\$1,472.74

TOTAL COMMERCIAL REVENUE..... \$111,224.73

## NON-REVENUE AND MISCELLANEOUS RECEIPTS

Town Clerk, Dog Fees.....	\$257.40
Rent of Tax Titles Possessions.....	794.46
Victory and Withholding Tax.....	2,478.65
R. C. Journeay, Insurance Refund..	32.39
Recording Fees and auction pay- ments ret. to individuals.....	22.75
Land Court Fees returned.....	9.50
Refund Town Forest.....	15.00

Refund Tax Title Interest.....	\$94.75	
Court Fees returned.....	60.51	
U. S. Government Civilian Defense		
Telephone.....	39.00	
Town Forest.....	5.50	
Collectors Discrepancy Account....	378.84	
Aetna Casualty and Assurance Co.		
Collectors Bond.....	4,378.11	
Insurance Refund.....	16.46	
		<hr/>
Total Non-Revenue and Miscellaneous.....	\$8,583.32	
Total from General Revenue, Commercial Revenue and Non-		
Revenue.....		\$229,212.90
Cash Balance January 1, 1943.....		16,934.77
		<hr/>
		\$246,147.67

EXPENDITURES—GENERAL GOVERNMENT

Legislative:

Moderator, Salary.....	\$12.00	\$12.00
------------------------	---------	---------

Selectmen's Department:

Chairman, Salary.....	\$450.00	
Clerk, Salary.....	125.00	
Other Member, Salary.....	100.00	
Printing and Postage.....	141.12	
Transportation.....	14.92	
Other Expenses.....	76.07	
		<hr/>
		\$907.11

Welfare Department:

Chairman, Salary.....	\$200.00	
Clerk, Salary.....	200.00	
Other Member, Salary.....	100.00	
		<hr/>
		\$500.00

Treasurer's Department:

Salary.....	\$450.00	
Foreclosing and Recording.....	131.17	
Supplies.....	32.07	
Cert. of Notes.....	10.00	
Printing, Postage.....	128.65	
		<hr/>
		\$751.89

Town Clerk:

Salary.....	\$225.00	
Printing and Postage.....	9.14	
Other Expenses.....	25.78	
		<hr/>
		\$259.92

**Assessors:**

Salaries . . . . .	\$650.00	
Transportation . . . . .	4.50	
Printing and Postage . . . . .	24.73	
Other Expenses . . . . .	169.15	
	<hr/>	\$848.38

**Old Age Bureau:**

Chairman, Salary . . . . .	\$200.00	
Clerk, Salary . . . . .	300.00	
Other Member, Salary . . . . .	100.00	
	<hr/>	\$600.00

**W.P.A. Co-Ordinator:**

Salary . . . . .	\$66.66	\$66.66
------------------	---------	---------

**Accounting Department:**

Salary . . . . .	\$1,810.00	
Printing, Postage . . . . .	21.42	
Supplies . . . . .	90.30	
	<hr/>	\$1,921.72

**Registrars:**

Salary . . . . .	\$112.50	\$112.50
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**Election Officers:**

Salary . . . . .	\$112.00	
Meals . . . . .	30.80	
	<hr/>	\$142.80

**Board of Registrars Expense:**

Forms . . . . .	\$16.08	
Special Labor . . . . .	158.96	
	<hr/>	\$175.04

**Bonding Town Officers:**

Treasurer . . . . .	\$75.00	
Collector . . . . .	150.00	
Town Clerk . . . . .	5.00	
Temporary Collector . . . . .	23.25	
Coll. Light and Water . . . . .	50.00	
Mgr. Light and Water . . . . .	5.00	
Forgery . . . . .	18.75	
	<hr/>	\$327.00

**Town Hall Repairs:**

Repairs . . . . .	\$42.04	\$42.04
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**Repairs In or on Town Hall:**

Bank Quarters . . . . .	\$100.00	
Exit Lights, New Circuit . . . . .	134.25	



# MERRIMAC TOWN REPORT

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Repair gutters.....	\$580.70	
Town Office.....	236.47	
Light and Water Office.....	75.00	
Miscellaneous Repairs.....	43.30	
	<hr/>	\$1,169.72

## Town Hall Maintenance:

Janitor Salary.....	\$240.00	
Janitor Openings.....	260.00	
Telephone.....	108.44	
Fuel.....	662.11	
Light.....	33.88	
Janitor Sup. and Other Expenses.	105.70	
	<hr/>	\$1,410.13

## Tax Collector's Department:

Salary 1936.....	\$ .05	
Salary 1937.....	.29	
Salary 1938.....	.30	
Salary 1939.....	.69	
Salary 1940.....	9.23	
Salary 1941.....	100.27	
Salary 1942.....	178.76	
Salary 1943.....	574.47	
Printing and Postage.....	241.83	
Taking Titles and Other Expenses	337.96	
	<hr/>	\$1,443.85

## Vital Statistics:

Fees.....	\$86.00	\$86.00
-----------	---------	---------

TOTAL FOR GENERAL GOVERNMENT..... \$10,776.76

## PROTECTION OF PERSONS AND PROPERTY

### Police:

Salary of Chief.....	\$1,598.00	
Salary of Night Patrol.....	1,455.50	
Special Officers.....	348.35	
Transportation.....	167.99	
Telephone.....	83.84	
Other Expenses.....	99.71	
	<hr/>	\$3,753.39

### Fire Engineers:

Salary Chief.....	\$150.00	
Salary Clerk.....	125.00	
Salary Other Member.....	100.00	
	<hr/>	\$375.00

Fire Department:

Stewards.....	\$110.00	
Truck Mechanic.....	25.00	
Supt. of Alarms.....	100.00	
Call Men.....	1,831.25	
Fuel.....	351.43	
Light.....	24.05	
Telephones.....	117.94	
Express and Other.....	11.86	
Motor Expense.....	231.02	
Special Labor.....	10.14	
Repairs.....	33.24	
Equipment, Supplies.....	639.77	
	<hr/>	\$3,485.70

Moth Department:

Salary of Supt.....	\$392.20	
Labor.....	530.60	
Horse Hire.....	73.23	
Supplies.....	27.58	
	<hr/>	\$1,023.61

Inspector of Wiring:

Salary.....	\$90.00	
Expenses.....	5.00	
	<hr/>	\$95.00

Dog Officer:

Fees.....	\$100.00	\$100.00
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Tree Warden:

Salary of Warden.....	\$229.95	
Labor.....	257.70	
Equipment.....	9.85	
	<hr/>	\$497.50

Forest Fire Warden:

Special Labor.....	\$10.00	
Equipment.....	70.75	
Other Expenses.....	12.20	
	<hr/>	\$92.95

Town Forest:

Salary Supt.....	\$120.00	
Labor.....	279.50	
	<hr/>	\$399.50

TOTAL FOR PROTECTION OF PERSONS AND PROPERTY	\$9,822.65
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HEALTH AND SANITATION

Inspector of Milk:

Salary . . . . .	\$20.00	\$20.00
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Inspector of Slaughtering:

Salary . . . . .	\$20.00	\$20.00
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Inspector of Animals:

Salary . . . . .	\$100.00	\$100.00
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Sealer of Weights and Measures:

Salary . . . . .	\$100.00	
Forms . . . . .	1.05	
Transportation . . . . .	2.75	
	<hr/>	\$103.80

Board of Health:

Care of Patients at Sanatarium . .	\$296.40	
Care of Dump . . . . .	156.00	
Burial Cats and Dogs . . . . .	12.00	
Forms, Supplies . . . . .	6.77	
Medical Aid . . . . .	2.00	
	<hr/>	\$473.17

Health Nurse:

Salary . . . . .	\$962.56	
Transportation . . . . .	205.20	
	<hr/>	\$1,167.76

Essex County T. B. Hospital:

*Tuberculosis:*

Board and Care and Maintenance		
Assessment . . . . .	\$1,156.71	\$1,156.71
	<hr/>	

TOTAL FOR HEALTH AND SANITATION . . . . .	\$3,041.44
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HIGHWAYS

Highway and Chapter 81:

Salary Supt. . . . .	\$1,028.30	
Truck Driver . . . . .	838.80	
Laborers . . . . .	2,179.10	
Loader . . . . .	42.00	
Truck Hire . . . . .	336.85	
Town Truck . . . . .	1,013.05	
Town Tractor . . . . .	24.00	
Town Grader . . . . .	15.80	
Equipment and Materials . . . . .	3,309.68	
	<hr/>	\$8,787.58

Road Machinery:

Gasoline and Oil.....	\$389.59	
Repairs for Machinery.....	292.55	
Repairs for Plow.....	22.89	
Materials and Supplies.....	37.95	
		<hr/>
		\$742.98

Snow and Washouts:

Salary of Supt.....	\$367.40	
Truck Drivers.....	289.40	
Laborers.....	862.20	
Loader.....	183.50	
Horse Hire.....	223.00	
Telephone.....	7.56	
Trucks.....	16.12	
Plowing.....	519.54	
Materials and Supplies.....	152.25	
		<hr/>
		\$2,620.97

Sidewalks, Railings and Bridges:

Salary of Supt.....	\$22.40	
Laborers.....	57.60	
Material & Supplies.....	13.48	
		<hr/>
		\$93.48

Highway Thickly Settled:

Salary of Supt.....	\$114.80	
Truck Drivers.....	94.80	
Laborers.....	231.60	
Telephone.....	27.08	
Brushes.....	11.05	
Materials and Supplies.....	13.74	
		<hr/>
		\$493.07

Rocks Bridge:

Maintenance Assessment.....	\$1,268.12	\$1,268.12
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Street Lighting:

Bill for Lights.....	\$3,854.24	\$3,854.24
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Highway Shed:

Erection of Shed.....	\$157.50	
Materials.....	542.50	
		<hr/>
		\$700.00

TOTAL FOR HIGHWAYS.....		\$18,560.44
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CHARITIES

Old Age Assistance:

Cash Payments.....	\$25,133.30
Other Cities and Towns.....	99.50



# MERRIMAC TOWN REPORT

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Burial.....	\$100.00	
Medical Aid and Medicine.....	735.00	
	<hr/>	\$26,067.80

## Aid to Dependent Children U.S. Grant:

Cash Payments.....	\$416.61	
Medical Aid and Medicine.....	204.00	
	<hr/>	\$620.61

## ADC Admx. U.S. Grant:

Postage.....	\$ .31	\$ .31
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## Department of Public Welfare:

Clothing.....	\$33.69	
Rent.....	610.00	
Groceries and Provisions.....	2,064.03	
Fuel.....	340.57	
Board and Care.....	404.00	
Cash Payments.....	220.00	
Other Payments.....	248.73	
Medical Aid and Medicine.....	40.46	
Lawrence Hospital.....	35.00	
Mass. Eye and Ear Infirmary....	52.12	
Amesbury Hospital.....	8.30	
Div. Child Guardianship.....	16.43	
State Institutions.....	630.43	
Lahey Clinic.....	5.00	
Haverhill Hospitals.....	79.00	
	<hr/>	\$4,787.76

## Old Age ADMX. U.S. Grant:

Postage.....	\$ .95	
Forms.....	9.20	
Supervisory Visiting.....	45.00	
	<hr/>	\$55.15

## Old Age U.S. Grant:

Cash Payments.....	\$18,019.17	
Other Cities and Towns.....	700.08	
Medical Aid and Medicine.....	270.15	
	<hr/>	\$18,989.40

## Soldiers' Relief:

Cash Payments.....	\$468.00	
Groceries and Provisions.....	653.81	
Rent.....	240.00	
Burials.....	188.00	
Fuel.....	135.52	
Medicine and Medical Aid.....	357.14	
	<hr/>	\$2,042.47

Mothers' Aid:

Cash Payments . . . . .	\$1,254.05	
Medicine and Medical Aid . . . . .	69.75	
	<hr/>	\$1,323.80
TOTAL FOR CHARITIES . . . . .		\$53,887.30

SCHOOL AND LIBRARY

School Committee:

Chairman, Salary . . . . .	\$50.00	
Clerk, Salary . . . . .	75.00	
Other Member, Salary . . . . .	50.00	
	<hr/>	\$175.00

Vocational Aid:

Bills for Tuition . . . . .	\$30.87	\$30.87
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Public Library:

Librarian . . . . .	\$500.00	
Care of Grounds . . . . .	156.70	
Fuel and Light . . . . .	399.42	
Postage and Express . . . . .	5.68	
Books and Periodicals . . . . .	404.92	
Repairs . . . . .	53.06	
Cards . . . . .	11.80	
Supplies . . . . .	4.35	
	<hr/>	\$1,535.93

School Department:

Total Expended in 1943 itemized in detail in School Report, classi- fied as per State Requirements.	\$29,492.64	\$29,492.64
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TOTAL FOR SCHOOLS AND LIBRARY . . . . .		\$31,234.44
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RECREATION AND UNCLASSIFIED

Clearing Stevens Pond:

Bill for Clearing . . . . .	\$197.15	\$197.15
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Repairs Mill St. Bridge:

Repairing Bridge . . . . .	\$700.00	\$700.00
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Repairs to Tax Title Property:

Repairs . . . . .	\$20.15	\$20.15
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W.P.A.:

Assessors' Project—

Fuel.....	\$60.27
Light.....	.90
	<hr/>
	\$61.17

Commodity Distribution:

Truck Hire.....	\$84.00
Rent.....	36.00
Fuel.....	28.59
Light.....	1.05
Supplies.....	5.20
	<hr/>
	\$154.84

Moth:

Supervision.....	\$42.90
Creosote.....	16.20
	<hr/>
	\$59.10

Attitash Fire Lanes:

Gasoline and Oil.....	\$14.94
Removing Loam.....	50.00
Gravel.....	67.50
	<hr/>
	\$132.44

TOTAL W.P.A.....	\$407.55
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Interest:

Tax Title Renewals.....	\$141.67
Highway Ch. 81 Loan.....	14.22
	<hr/>
	\$155.89

Memorial Day:

Band.....	\$115.50
Flags.....	30.40
Truck Hire.....	4.10
	<hr/>
	\$150.00

Lighting Town Buildings:

Bill to Town.....	\$406.76	\$406.76
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Water in Town Buildings:

Bill to Town.....	\$243.17	\$243.17
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Printing Town Reports:

Bill for Printing.....	\$224.40	\$224.40
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**Local Rationing Board:**

Postage.....	\$2.40	
Transportation.....	10.00	
Light.....	6.04	
Repairs.....	27.00	
Office Supplies.....	67.35	
Telephone.....	48.76	
	<hr/>	\$161.55

**Civilian Defense:**

Telephone.....	\$62.01	
Bond.....	5.00	
Lights.....	148.54	
Fuel.....	73.25	
First Aid.....	3.50	
Operator of Film.....	5.00	
Badges and Whistles.....	8.16	
Siren.....	45.00	
Postage and Film.....	2.39	
Printing and Forms.....	18.12	
	<hr/>	\$370.97

**Insurance:**

War Damage.....	\$176.99	
Tax Titles.....	292.51	
Workmans Comp.....	678.17	
Plate Glass.....	8.04	
Blanket.....	499.05	
Robbery.....	52.50	
Motor Equipment.....	221.50	
	<hr/>	\$1,928.76

**Playground Commission:**

Baseball Bats.....	\$9.08	
Express.....	14.22	
Seeding Field.....	6.60	
Pipe.....	42.00	
Bases.....	12.50	
Cutting Grass.....	5.00	
	<hr/>	\$89.40

**Complete Playground:**

Level Playground.....	\$999.00	\$999.00
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**Recreational Purposes:**

Swings, Merry-Go Round and Equipment.....	\$249.58	\$249.58
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# MERRIMAC TOWN REPORT

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## Kimball Park:

Labor.....	\$60.00	
Sh. Tools.....	1.25	
		<u>\$61.25</u>

TOTAL FOR RECREATION AND UNCLASSIFIED..... \$6,365.58

## ENTERPRISES AND CEMETERIES

### Public Service Enterprises:

Light.....	\$29,891.90	
Consumers Deposits.....	155.00	
Water.....	9,450.55	
		<u>\$39,497.45</u>

### Cemeteries:

Labor.....	\$1,841.96	
Repairing Machines.....	13.75	
Other Expenses.....	48.70	
		<u>\$1,904.41</u>

### Improvement and Embellishment of Cemeteries:

Labor.....	\$185.40	
Other Expenses.....	44.60	
		<u>\$230.00</u>

TOTAL FOR ENTERPRISES AND CEMETERIES..... \$41,631.86

## OTHER PAYMENTS

Poll 1936 Reimbursements.....	\$2.00
Poll 1941 Int. Reimbursements.....	2.35
Poll 1942 Reimbursements.....	2.00
Real 1942 Reimbursements.....	112.80
Poll 1943 Reimbursements.....	2.00
Real 1943 Reimbursements.....	25.00
Real 1936 Reimbursements.....	51.00
Real 1938 Reimbursements.....	15.30
Poll 1939 Int. Reimbursements.....	6.02
Real 1939 Reimbursements.....	173.53
Real 1940 Reimbursements.....	5.00
Real 1941 Reimbursements.....	1.00
Moth 1938 Reimbursements.....	3.31
Excise 1942 Reimbursements.....	10.03
Excise 1940 Reimbursements.....	5.49
Excise 1943 Reimbursements.....	32.80
Sealers Fees Returned.....	2.26
Loans Highway Ch. 81.....	1,000.00

Loans Highway Ch. 90.....	\$1,000.00	
Old Age Due State.....	43.00	
Dog Fees.....	257.40	
Reserved for Payment Tax Title		
Loans.....	4,422.53	
Victory and Withholding Tax.....	2,104.05	
Cemetery Trust Funds.....	1,980.00	
Library Trust Funds.....	275.00	
Fees for Purchases and Recordings..	12.75	
State Taxes.....	3,115.75	
County Taxes.....	2,818.22	
	<hr/>	\$17,480.59
TOTAL OTHER PAYMENTS.....		\$17,480.59
TOTAL EXPENDITURES REVENUE AND NON-REVENUE		\$192,801.06
CASH BALANCE, DECEMBER 31, 1943.....		53,346.61
		<hr/>
		\$246,147.67

TABLE OF ACCOUNTS

	Appropria- tions	Balance	Transfers in	Transfers Out	Refunds and Receipts	Total	Payments	Balance	Balance
Moderator.....	\$12.00					\$12.00	\$12.00		
Selectmen Salary.....	675.00					675.00	675.00		
Selectmen Expenses.....	400.00					400.00	232.11	\$167.89	
Public Welfare.....	500.00					500.00	500.00		
Town Accountant.....	1,820.00					1,820.00	1,810.00	10.00	
Town Accountant Expenses.....	125.00					125.00	111.72	13.28	
Treasurer Salary.....	450.00					450.00	450.00		
Treasurer Expenses.....	800.00					800.00	301.89	498.11	
Tax Collector Salary.....	800.00					800.00	574.47	225.53	
Tax Collector Expenses.....	900.00					900.00	534.16	365.84	
Assessors Salary.....	650.00					650.00	650.00		
Assessors Expenses.....	200.00					200.00	198.38	1.62	
Town Clerk Salary.....	225.00					225.00	225.00		
Town Clerk Expenses.....	50.00					50.00	34.92	15.08	
Registrars of Voters.....	112.50					112.50	112.50		
Town Hall Janitors Salary.....	240.00					240.00	240.00		
Town Hall Maintenance.....	1,200.00					1,200.00	1,170.13	29.87	
Town Hall Repairs.....	100.00					100.00	42.04	57.96	
Bonding Town Officers.....	310.00					327.00	327.00		
Election Officers.....	143.50					143.50	142.80	.70	
Police.....	3,900.00					3,900.00	3,753.39	146.61	
Fire Engineers.....	375.00					375.00	375.00		
Fire Department.....	3,500.00					3,500.00	3,485.70	14.30	
Sealer W. & Measures Salary.....	100.00					100.00	100.00		
Sealer W. & Measures Expenses.....	15.00					15.00	3.80	11.20	
Inspector of Wiring Salary.....	90.00					90.00	90.00		
Inspector of Wiring Expenses.....	5.00					5.00	5.00		

TABLE OF ACCOUNTS—(Continued)

	Appropriations	Balance	Transfers in	Transfers Out	Refunds and Receipts	Total	Payments	Balance	Balance
Dog Officer to cover fees.....	\$100.00					\$100.00	\$100.00		
Moth Department.....	1,025.00					1,025.00	1,023.61	\$1.39	
Tree Warden.....	500.00					500.00	497.50	2.50	
Town Forest.....	400.00					400.00	399.50	.50	
Forest Fire Warden.....	150.00					150.00	92.95	57.05	
Board of Health.....	1,250.00					1,250.00	473.17	776.83	
Public Health Nurse.....	1,200.00					1,200.00	1,167.76	32.24	
Inspector of Animals Salary.....	100.00					100.00	100.00		
In. of Slaughtering Salary.....	20.00					20.00	20.00		
Inspector of Milk Salary.....	20.00					20.00	20.00		
Essex County T. B. Hospital.....	1,156.71					1,156.71	1,156.71		
Highway and Ch. 81.....	4,800.00				\$4,000.00	8,800.00	8,787.58	12.42	
Snow and Washouts.....	3,000.00					3,000.00	2,620.97	379.03	
Sidewalks, Railways and Bridges	100.00					100.00	93.48	6.52	
Rocks Bridge.....	1,175.00					1,175.00	1,268.12		*\$93.12
Street Lights.....	3,854.24					3,854.24	3,854.24		
State Aid.....	120.00					120.00		120.00	
Public Welfare.....	8,000.00		\$2,000.00			10,000.00	4,787.76	5,212.24	
Soldiers Relief.....	3,600.00		2,000.00			5,600.00	2,042.47	3,557.53	
Aid to Dependent Children.....	2,500.00		1,000.00			3,500.00	1,323.80	2,176.20	
Old Age Assistance.....	29,000.00					29,000.00	26,067.80	2,932.20	
School Committee Salaries.....	175.00					175.00	175.00		
School Department.....	29,100.00		225.00		185.37	29,510.37	29,492.64	17.73	
Public Library.....	1,000.00				536.00	1,536.00	1,535.93	.07	
Memorial Day.....	150.00					150.00	150.00		
Vocational Aid.....	300.00					300.00	30.87	269.13	

\*Underestimate Rocks Bridge



TABLE OF ACCOUNTS—(Concluded)

	Appropriations	Balance	Transfers in	Transfers Out	Refunds and Receipts	Total	Payments	Balance	Balance
Lighting Town Buildings.....	\$406.76					\$406.76	\$406.76		
Insurance.....	2,300.00					2,300.00	1,928.76	\$371.24	
Reserve Fund.....	500.00			\$242.00		258.00		258.00	
Interest.....	500.00					500.00	155.89	344.11	
Cemeteries.....	1,400.00				\$505.56	1,905.56	1,904.41	1.15	
Vital Statistics.....	90.00					90.00	86.00	4.00	
Water in Town Buildings.....	243.17					243.17	243.17		
Printing Town Reports.....	224.40					224.40	224.40		
Playground Commission.....	150.00					150.00	89.40	60.60	
Highway T. S.....	500.00					500.00	493.07	6.93	
Registrars Expense.....	250.00					250.00	175.04	74.96	
Repairs to Tax Title Property..	300.00					300.00	20.15	279.85	
Highway Shed.....	700.00					700.00	700.00		
Basketball Expense.....	25.00					25.00		25.00	
Local Rationing Board.....	250.00					250.00	161.55	88.45	
Civilian Defense.....	1,000.00	\$407.63				1,407.63	370.97	1,036.66	
Complete Playground.....	1,000.00					1,000.00	999.00	1.00	
Recreational Purposes.....	300.00					300.00	249.58	50.42	
Repairs Snow on Town Hall....	1,400.00					1,400.00	1,169.72	230.28	
Mill Street Bridge.....	700.00					700.00	700.00		
Clearing Stevens Pond.....	500.00					500.00	197.15	302.85	
Legal Suits.....	200.00					200.00		200.00	
	\$123,433.28	\$407.63	\$5,242.00	\$242.00	\$5,226.93	\$134,067.84	\$113,713.89	\$20,353.95	

OTHER PAYMENTS NOT APPROPRIATED

	Balance Dec. 31 1942	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance	Balance
Tax Collector 1936.....	\$38.54				\$38.54	\$ .05	\$38.49	
Tax Collector 1937.....	116.81				116.81	.29	116.52	
Tax Collector, 1938.....	124.20				124.20	.30	123.90	
Tax Collector 1939.....	145.93				145.93	.69	145.24	
Tax Collector 1940.....	221.53				221.53	9.23	212.30	
Tax Collector 1941.....	376.73				376.73	100.27	276.46	
Tax Collector 1942.....	255.16				255.16	224.39	30.77	
W.P.A. Co-ordinator.....	69.33				69.33	66.66	2.67	
Maintenance of Road Machinery ..		1,000.00			1,000.00	716.98	283.02	
Road Machinery.....	1,349.77		\$1,000.00	\$1,124.10	1,473.87	26.00	1,447.87	
A.D.C. U. S. Grant.....	205.38			466.91	672.29	620.61	51.68	
A.D.C. Admx. U. S. Grant.....	92.96			47.72	140.68	.31	140.37	
Old Age Admx. U. S. Grant.....	492.31			717.26	1,209.57	655.15	554.42	
Old Age U. S. Grant.....	5,568.67			21,519.06	27,087.73	18,989.40	8,098.33	
W.P.A.....	5,416.03		5,000.00		416.03	407.55	8.48	
Kimball Park.....				61.25	61.25	61.25		
Light Maintenance.....	3,660.75		3,660.75	34,546.47	34,546.47	29,891.90	4,654.57	
Water Maintenance.....	3,396.40			11,309.08	14,705.48	9,450.55	5,254.93	
Care, Improvement and Embellish- lishment of Cemeteries.....		230.00			230.00	230.00		
Poll 1936.....	2.00				2.00	2.00		
Taxes 1936.....	51.00				51.00	51.00		
Taxes 1938.....	15.30				15.30	15.30		
Poll 1941.....	2.35				2.35	2.35		
Poll 1942.....	2.00				2.00	2.00		
Poll 1939.....	6.02				6.02	6.02		
Taxes 1939.....	173.53				173.53	173.53		

OTHER PAYMENTS NOT APPROPRIATED—(Concluded)

	Balance Dec. 31 1942	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance	Balance
Taxes 1940.....	\$5.00				\$5.00	\$5.00		
Taxes 1941.....	1.00				1.00	1.00		
Taxes 1942.....	112.80				112.80	112.80		
Moth 1938.....	3.31				3.31	3.31		
Poll 1943.....	2.00				2.00	2.00		
Real 1943.....	25.00				25.00	25.00		
Excise 1940.....	5.49				5.49	5.49		
Excise 1942.....	10.03				10.03	10.03		
Excise 1943.....	32.80				32.80	32.80		
State Ch. 81 Loan.....	1,000.00				1,000.00	1,000.00		
State and County Ch. 90 Loan.....	1,000.00				1,000.00	1,000.00		
Surplus Revenue.....	2.26				2.26	2.26		
Old Age Due State.....	43.00				43.00	43.00		
Consumers Deposits.....	155.00				155.00	155.00		
Dog Fees.....	257.40				257.40	257.40		
Reserved for Payment of Tax Title Loans.....	4,422.53				4,422.53	4,422.53		
Victory and Withholding Tax.....	2,104.05				2,104.05	2,104.05		
Trust Funds in Transit.....	2,255.00				2,255.00	2,255.00		
Sale Price and Recording Fees.....	12.75				12.75	12.75		
State Tax.....	3,115.75				3,115.75	3,115.75		
County Tax.....	2,648.67				2,648.67	2,818.22		*\$1,695.57
	\$162,837.45	\$6,472.00	\$9,902.75	\$75,018.78	\$234,425.48	\$192,801.06	\$41,624.42	

\*Underestimate County Tax

MERRIMAC TOWN REPORT

RECAPITULATION

Appropriations.....	\$123,433.28		
Accounts Balances.....	39,404.17		
	<u>\$162,837.45</u>		
Transferred to Accounts:			
To Bonding Town Officers.....	\$17.00	From Reserve Fund	
To Welfare Dept.....	2,000.00	From W.P.A.	
To Soldiers' Relief.....	2,000.00	From W.P.A.	
To Mothers' Aid.....	1,000.00	From W.P.A.	
To School Dept.....	225.00	From Reserve Fund	
To Maintenance of Road Machinery.....	1,000.00	From Road Machinery	
Improvement and Embellishment Cemeteries.	230.00	From Sale of Lots	
	<u>\$169,309.45</u>		
Transferred from Accounts:			
Reserve Fund.....	\$242.00	To Account Above	
Road Machinery.....	1,000.00	To Maintenance of Road Machinery	
W.P.A.....	5,000.00	To Accounts Above	
Light Maintenance.....	3,660.75	To Revenue	
	<u>\$9,902.75</u>		
Refunds and Receipts.....	\$159,406.70		
	<u>75,018.78</u>		
Payments.....	\$234,425.48		
	<u>192,801.06</u>		
Balances December 31, 1943.....	\$41,624.42		



FINAL BALANCE, DECEMBER 31, 1943

ASSETS		LIABILITIES	
Cash Balance.....	\$53,346.61	Excise Revenue.....	\$250.57
Cash Light Dept. Depreciation Fund.....	27,618.08	Moth Revenue.....	20.85
Taxes—		Departmental Revenue.....	2,478.90
Poll 1941.....	2.00	Tax Title Revenue.....	30,452.29
Poll 1942.....	70.00	Excess and Deficiency.....	57,363.60
Personal 1942.....	761.50	Light Revenue.....	345.79
Real Estate 1942.....	6,623.90	Water Revenue.....	555.94
Poll 1943.....	90.00	Sale of Lots 1943.....	161.00
Personal 1943.....	907.20	Bond Premium.....	3.00
Real Estate 1943.....	18,757.17	Consumers Deposits.....	790.00
		Overlay Surplus.....	92.94
Moth—		Tailings.....	15.00
1942.....	17.85	Reserved for payment of Tax Title Loans....	328.31
1943.....	3.00	Overlay 1942.....	897.75
		Withholding Tax.....	374.60
Excise—		Highway Loans in Anticipation Chapter 81....	4,000.00
1942.....	99.03	Tax Collector 1933.....	.27
1943.....	151.54	Tax Collector 1934.....	19.78
		Tax Collector 1935.....	52.12
Overlays—		Tax Collector 1936.....	38.49
1928.....	48.40	Tax Collector 1937.....	116.52
1929.....	31.85	Tax Collector 1938.....	123.90
1935.....	70.00	Tax Collector 1939.....	145.24
1936.....	171.71	Tax Collector 1940.....	212.30
1937.....	90.71	Tax Collector 1941.....	276.46
1938.....	22.03	Tax Collector 1942.....	30.77
1939.....	543.62	Tax Collector 1943.....	225.53
1940.....	1,167.07	Chapter 498 Acts of 1938.....	.43
1941.....	903.49	Main Street Chapter 90.....	163.86
1943.....	10.75	Road Machinery.....	1,447.87
		Aid to Dependent Children U.S. Grant.....	51.68

# MERRIMAC TOWN REPORT

### FINAL BALANCE, DECEMBER 31, 1943—(Concluded)

Health Accounts Receivable.....	\$14.96	Aid to Dependent Children Admx. U.S. Grant	\$140.37
Welfare Accounts Receivable.....	2,427.61	Old Age Admx. U.S. Grant.....	554.42
Old Age Accounts Receivable.....	36.33	Old Age U.S. Grant.....	8,098.33
Tax Titles.....	22,513.97	Civilian Defense.....	1,036.66
Tax Titles Possessions.....	7,938.32	Light Maintenance.....	4,654.57
Advance Town Office.....	10.00	Light Depreciation.....	27,618.08
Advance Light and Water Office.....	125.00	Water Maintenance.....	5,254.93
Light Accounts Receivable Light.....	314.48	State Tax.....	2.48
Light Accounts Receivable Miscellaneous.....	31.31		
Water Accounts Receivable Rates.....	518.31		
Water Accounts Receivable Miscellaneous.....	37.63		
New England Timber Salvage Corporation Tax	1,427.80		
Collector's Discrepancy—claims pending.....	578.51		
County Tax.....	169.55		
State Aid to Highway Chapter 81.....	651.19		
Rocks Bridge.....	93.12		
	<hr/>		<hr/>
	\$148,395.60		\$148,395.60
		TRUST FUND	
Cash in Custody of Town Treasurer.....	\$60,217.97	Library Funds.....	\$2,286.62
		Thos. H. Hoyt Funds.....	22,714.26
		Kimball Park Funds.....	3,070.98
		Cemetery Perpetual Care Funds.....	32,146.11
	<hr/>		<hr/>
	\$60,217.97		\$60,217.97
		LIABILITIES	
Net Debt			
Fixed Debt.....	\$7,701.15	Tax Titles.....	\$801.15
		Tax Titles.....	2,400.00
		Tax Titles.....	4,500.00
	<hr/>		<hr/>
	\$7,701.15		\$7,701.15

CEMETERY PERPETUAL CARE FUNDS

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
M. E. Sargent Fund.....	\$100.00	\$113.54	\$2.27	\$3.00	\$112.81
Eliza M. Sawyer—Thos. Sawyer Lot.....	114.00	115.27	2.31	2.50	115.08
Emily A. Goodwin—Patten Sargent lot.....	250.00	304.34	6.11	4.00	306.45
John L. and Sophia Merrill.....	200.00	224.80	4.51	8.50	220.81
Moses Goodrich.....	100.00	100.86	2.01		102.87
M. A. Paine—Henry Sargent lot.....	50.00	50.00	1.00		51.00
J. E. Prescott.....	200.00	207.21	4.16	6.00	205.37
Rhoda S. Poore—Daniel Poore lot.....	400.00	404.09	8.12	6.00	406.21
Rhoda S. Poore—Frederick Sargent lot.....	200.00	280.92	5.63	12.00	274.55
Otis W. Little.....	200.00	257.89	5.17	6.50	256.56
Susan G. Sargent—Westerly half J. B. Sargent lot.....	75.00	82.57	1.65	3.50	80.72
Henriette B. Sargent—Wm. P. Colly lot.....	250.00	359.60	7.22	8.00	358.82
Caroline S. Noyes—Somerby Noyes lot.....	100.00	100.30	2.01		102.31
Adeline Whittier.....	100.00	101.73	2.03	2.50	101.26
Warren Sargent.....	100.00	100.28	2.01		102.29
Ruth Rowell—Jacob Rowell and Chas. Dow lot.....	200.00	293.52	5.89	7.75	291.66
Sarah Pattee—Asa Ford and Sarah Pattee lot.....	175.00	190.75	3.82	8.00	186.57
Sarah Pattee—Wm. Gunnison lot.....	125.00	125.70	2.51	2.00	126.21
I. B. Little.....	337.87	351.50	7.06	8.75	349.81
John Bancroft.....	50.00	50.58	1.01		51.59
Capt. Aaron Bancroft.....	50.00	50.64	1.01		51.65
Thos. D. Nelson.....	150.00	151.11	3.03	3.00	151.14
Mabel Shepardson—Isaac Jones lot.....	100.00	100.56	2.01		102.57
Henry E. Crosby.....	50.00	125.51	2.51	3.00	125.02
A. Linda Little.....	150.00	173.84	3.48	8.50	168.82
Etta H. Colly.....	100.00	100.65	2.01		102.66



MERRIMAC TOWN REPORT

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Mrs. Gilman Hoyt.....	\$100.00	\$105.30	\$2.11	\$3.00	\$104.41
Phineas Chase.....	100.00	100.06	2.01		102.07
Charles A. Bridges.....	100.00	100.24	2.01		102.25
Louis Clement—John S. Clement lot.....	100.00	128.11	2.57	5.25	125.43
Carrie C. Noyes.....	150.00	154.98	3.10	3.00	155.08
W. O. Smiley—Wm. and Francis Smiley.....	100.00	101.22	2.03	3.25	100.00
Hattie and Carrie Baxter.....	100.00	105.70	2.11	6.00	101.81
Parmelia C. Trefethen—Ephraim Trefethen lot.....	100.00	120.81	2.42	4.00	119.23
Ida E. Stevens.....	125.00	126.89	2.54	4.00	125.43
Mary A. Chase—Wm. & Mary A. Chase.....	100.00	102.29	2.05	4.00	100.34
Stuart, Chase and Sargent.....	150.00	152.90	3.06	4.50	151.46
Chas. A. Noyes—Chas. A. Noyes lot.....	75.00	75.00	1.50		76.50
Mason W. R. Downing—John Sargent and Ichabod Nichols lot.....	125.00	126.75	2.54	3.00	126.29
Wm. Gilday.....	200.00	200.52	4.02	3.50	201.04
Moses Stevens.....	100.00	102.10	2.05	3.00	101.15
Elizabeth M. Cooper—Jas. Cooper lot.....	100.00	100.33	2.01		102.34
Amos Weed.....	100.00	105.54	2.11	3.50	104.15
E. Fannie Bradley—Daniel Bradley.....	100.00	110.49	2.21	1.00	111.70
Porter Sargent.....	150.00	151.63	3.04	3.50	151.17
Addie F. Sawyer—Chas. Sawyer lot.....	100.00	100.79	2.01		102.80
Melville S. Gibbs—Added \$50.00 since Dec. 31, 1942.....	*50.00	50.00	1.00		101.00
Arthur C. Sargent.....	100.00	106.39	2.13	3.00	105.52
Heirs of A. R. Kimball.....	100.00	100.00	2.01		102.01
Geo. E. Ricker—Capt. J. W. Sargent.....	100.00	100.00	2.01		102.01
Alfred G. Wells—R. K. Nichols, Patriquin and Wells.....	200.00	210.59	4.22	6.00	208.81
Stephen C. Parsons.....	200.00	233.30	4.68	4.00	233.98



CEMETERY PERPETUAL CARE FUNDS—(Continued)

MERRIMAC TOWN REPORT

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Alfred H. Colby—A. M. Colby lot.....	\$100.00	\$100.43	\$2.01		\$102.44
Geo. S. Sargent.....	100.00	100.42	2.01		102.43
Frank Ward.....	200.00	231.61	4.64	\$6.00	230.25
R. W. Sargent and D. A. Moulton.....	100.00	103.38	2.07	4.00	101.45
Samuel C. Pease.....	150.00	151.07	3.03	3.50	150.60
Agnes F. Judkins—Geo. W. and Olive O. Judkins lot.....	150.00	158.98	3.18	6.00	156.16
Willard D. Sargent—Edward P. Sargent.....	200.00	257.80	5.17	5.75	257.22
Everett Carlton—Richard Stoyale lot.....	100.00	101.01	2.03	2.50	100.54
A. E. Porter—S. L. Porter and Mary Emery.....	150.00	167.47	3.36	5.50	165.33
Donald MacDiarmid.....	150.00	175.10	3.51	5.25	173.36
Wm. H. Young.....	100.00	100.91	2.01		102.92
Mary A. Hoyt—Thos. Hoyt lot.....	200.00	210.93	4.23	3.50	211.66
Willard D. Sargent—Capt. Moses Sargent.....	100.00	102.85	2.05	3.00	101.90
Willard D. Sargent—Nicholas Sargent.....	100.00	100.16	2.01		102.17
Lilla P. Larraway—H. W. Larraway lot.....	100.00	103.20	2.07	2.50	102.77
Warren E. Wallace.....	100.00	126.43	2.53	3.00	125.96
Justin Clement.....	75.00	86.17	1.73	2.50	85.40
Emma P. Emerson—Alfred Chase lot.....	100.00	100.38	2.01		102.39
John Foster.....	150.00	159.02	3.19	5.75	156.46
John H. Cleary.....	100.00	102.33	2.05	3.00	101.38
M. A. Gasset.....	100.00	104.18	2.09	3.00	103.27
V. W. Johnson.....	100.00	100.69	2.01		102.70
Wm. Greeley.....	100.00	102.37	2.05	4.00	100.42
Moses S. Brown—Chas. E. Hoyt lot.....	100.00	100.01	2.01		102.02
Henry C. Fox.....	100.00	102.86	2.05	4.00	100.91
John B. Judkins.....	350.00	520.26	10.45	11.50	519.21

MERRIMAC TOWN REPORT

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Geo. G. Larkins—Little, Larkin and Oliver Larkin lot.....	\$300.00	\$309.82	\$6.21	\$7.50	\$308.53
Addie Haley.....	100.00	100.93	2.01		102.94
Jacob F. Crosby.....	100.00	100.34	2.01		102.35
Willis H. Scott.....	75.00	80.41	1.61	3.00	79.02
Herbert F. Chase.....	100.00	101.00	2.03	2.50	100.53
Joseph H. Leavitt—Daniel Leavitt lot.....	100.00	106.22	2.13	4.00	104.35
Wm. Betts.....	150.00	159.99	3.20	4.00	159.19
Horace J. Batchelder.....	200.00	201.25	4.04	5.25	200.04
James D. Pike.....	100.00	102.05	2.05	4.00	100.10
Gustavus D. Veal—G. D. Veal and Geo. Grant lot.....	100.00	100.13	2.01		102.14
Edward G. Sherman.....	100.00	100.46	2.01		102.47
Chas. E. Rowell.....	150.00	151.02	3.03	4.00	150.05
Erastus Sargent.....	100.00	100.17	2.01		102.18
Mary E. Robinson.....	150.00	164.94	3.30	4.50	163.74
Chas. A. Wallace and Helen Chamberlain.....	100.00	100.06	2.01		102.07
Frank C. Williams.....	100.00	101.80	2.03	3.00	100.83
Melville A. Cunningham.....	100.00	102.49	2.05	3.00	101.54
Daniel M. Means.....	100.00	100.01	2.01		102.02
Conrad Kippenberger.....	50.00	50.22	1.00		51.22
Judson S. Jewett.....	100.00	102.69	2.05	3.00	101.74
Herbert C. Oak.....	150.00	150.98	3.02		154.00
Walter L. Chaloner.....	200.00	203.63	4.08	4.00	203.71
Benjamin Rowell.....	50.00	72.03	1.44	2.00	71.47
Moses Sawyer.....	50.00	65.13	1.30	2.00	64.43
Charles S. Lockwood.....	100.00	100.72	2.01		102.73
Fred B. Porter.....	100.00	102.55	2.05	3.00	101.60

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Rufus H. Bennett.....	\$100.00	\$109.34	\$2.19	\$1.00	\$110.53
Thos. H. Hoyt.....	150.00	151.11	3.03	3.00	151.14
N. L. and Ella S. Howe.....	100.00	104.64	2.09	4.00	102.73
Edmund Ricker.....	100.00	100.18	2.01		102.19
Toppan Sargent and Franklin Mason.....	100.00	101.07	2.03	3.00	100.10
Austin Sawyer.....	100.00	102.57	2.05	3.00	101.62
Geo. H. Tilton.....	100.00	107.17	2.15	3.00	106.32
Moses C. Flanders.....	50.00	54.09	1.08	1.00	54.17
Edward F. Goodwin and Thos. Goodwin.....	150.00	150.93	3.02		153.95
Fred W. Cate.....	100.00	100.21	2.01		102.22
Mary A. Noyes.....	100.00	109.22	2.19	3.00	108.41
Clara Kendall.....	200.00	217.61	4.36	4.00	217.97
Daniel Gould.....	100.00	100.05	2.01		102.06
David Tewksbury and Thos. Merrill.....	150.00	153.23	3.07	3.00	153.30
Steven Nichols.....	100.00	100.92	2.01		102.93
Betsy A. Veal.....	100.00	100.86	2.01		102.87
Frank Hargraves.....	100.00	100.30	2.01		102.31
John Logan.....	100.00	100.37	2.01		102.38
Charles Logan.....	100.00	100.69	2.01		102.70
Julia Whaland.....	150.00	158.71	3.18	4.00	157.89
Norman S. Cole.....	100.00	100.01	2.01		102.02
Mary Ordway.....	100.00	100.05	2.01		102.06
John T. Lovett—added 1943 \$50.00.....	150.00	153.37	3.07	3.00	203.44
Wm. H. Franklin.....	100.00	100.40	2.01		102.41
Helen G. Linden.....	100.00	100.45	2.01		102.46
Clifton B. Heath.....	150.00	151.67	3.04	4.00	150.71



MERRIMAC TOWN REPORT

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Mary E. Sargent—Orlando Sargent.....	\$100.00	\$100.40	\$2.01		\$102.41
John K. Sargent.....	100.00	114.73	2.29	\$1.50	115.52
May H. Sargent—Hayden Sargent.....	100.00	100.68	2.01		102.69
Roswell J. Eaton.....	100.00	100.92	2.01		102.93
John E. Currier—Joshua Currier.....	150.00	156.24	3.13	4.00	155.37
John E. Currier.....	125.00	125.95	2.52	2.50	125.97
Single Graves—added \$30.00 since Dec. 31, 1942.....	90.00	120.00	2.65	2.40	150.25
Annie M. Sargent—John L. Sargent.....	125.00	128.53	2.57	3.00	128.10
Fred R. Weed.....	200.00	217.57	4.36	3.00	218.93
Mary J. Murphy—J. H. Murphy lot.....	100.00	100.17	2.01		102.18
Edward H. Preble.....	125.00	128.46	2.57	3.00	128.03
Edwin S. Lane.....	100.00	100.93	2.01		102.94
Elbridge D. Young.....	100.00	100.02	2.01		102.03
Mary E. Hoyt.....	150.00	154.43	3.09	3.00	154.52
Harriet E. Storey—F. A. Sargent and Storey lot.....	100.00	100.04	2.01		102.05
Phillip E. Quimby.....	100.00	101.81	2.03	2.50	101.34
Rebecca P. Little—Albert Sargent and Edmund Sargent lot.....	200.00	206.07	4.14	4.00	206.21
Clara T. Allison.....	100.00	101.10	2.03	2.75	100.38
Sarah B. Titcomb—Eva J. Titcomb.....	100.00	100.23	2.01		102.24
John Heald—Isaac Heald lot.....	200.00	216.91	4.35	3.00	218.26
Jennie Prescott—Geo. S. Prescott.....	100.00	100.01	2.01		102.02
Annie Tuttle—Amos Small—Lawson lot.....	100.00	110.85	2.21	1.00	112.06
Benjamin F. Sargent.....	300.00	320.31	6.43	6.00	320.74
Ralph H. Sargent.....	100.00	100.45	2.01		102.46
Fullington Ashley lot.....	100.00	100.15	2.01		102.16
Laura Patten—T. Hayden Patten.....	200.00	205.25	4.12	2.50	206.87



CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Geo. G. Crouse.....	\$100.00	\$100.13	\$2.01		\$102.14
Nellie M. Hall—Thos. Fraser lot.....	100.00	100.96	2.01		102.97
Lottie Hopkins—Nichols—Hopkins lot.....	100.00	100.01	2.01		102.02
Louise C. Brackett—Wm. Russell lot.....	100.00	100.15	2.01		102.16
Marion Armstrong—Armstrong and McInnis lot.....	400.00	404.65	8.12	\$11.00	401.77
Theodore L. Hayes—added 1943 \$100.00*	100.00	100.40	2.51	2.91	200.00
Frank M. Haynes.....	100.00	104.26	2.09		106.35
F. L. Parker.....	150.00	155.99	3.12	3.00	156.11
Dr. F. E. Sweetsir.....	350.00	351.01	7.05	8.00	350.06
William M. Pettigrew.....	100.00	114.31	2.29		116.60
Fred S. Hardwick—added 1943 \$50.00.....	100.00	100.17	2.01		152.18
J. Melvin Clement.....	100.00	100.00	2.01		102.01
Edwin S. McKay.....	100.00	100.26	2.01		102.27
Henry A. Stickney.....	150.00	153.70	3.08	3.00	153.78
B. F. Hardwick.....	150.00	168.47	3.38		171.85
Emma L. Sargent—Orlando H. Sargent lot.....	150.00	153.36	3.07	3.00	153.43
Emma F. Sargent—O. F. Seavey lot.....	150.00	151.24	3.03	3.00	151.27
Elsie G. Mathews—Elmer Grant lot.....	200.00	208.02	4.18	3.00	209.20
Sarah A. Spiller—Frank Burnham lot.....	200.00	212.33	4.26	3.00	213.59
Lettie F. Whitney—Herbert Whitney lot.....	300.00	306.46	6.15	8.00	304.61
Fred W. Mathison.....	100.00	101.65	2.03	2.00	101.68
Minnie A. Chapman—Judson Webster lot.....	125.00	125.56	2.51	2.00	126.07
Frederick W. Carter.....	200.00	208.38	4.18	3.00	209.56
Ethel A. Goodwin—Chas. H. Goodwin lot.....	100.00	107.20	2.15		109.35
Lucy J. Bagley—Mrs. Clarence J. Bagley lot.....	100.00	104.20	2.09	3.00	103.29
Samuel W. Condon.....	150.00	161.21	3.23		164.44

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Samuel Porter—Jas. W. Porter lot.....	\$150.00	\$151.80	\$3.04	\$3.00	\$151.84
Benjamin B. Wood.....	200.00	202.58	4.06	4.00	202.64
Mary Belle Brown.....	100.00	100.31	2.01		102.32
Norman M. Hunter—Alfred Goodwin lot.....	200.00	206.48	4.14	2.00	208.62
Ida C. Tobey.....	100.00	105.32	2.11	3.00	104.43
John E. Bean.....	75.00	75.40	1.51		76.91
Mary E. Tuxbury.....	150.00	151.85	3.04	3.00	151.89
Mina G. Carter.....	100.00	100.32	2.01		102.33
Georgie G. Patten—Hayden Patten lot.....	100.00	105.77	2.11	2.50	105.38
Frank Glines—Glines—Bartlett lot.....	150.00	151.69	3.04	3.00	151.73
Wm. Evans—Lucien Chapin lot.....	50.00	50.00	1.00		51.00
Wm. Dwyer.....	50.00	50.00	1.00		51.00
Delma Black—Adelina T. Jones lot.....	100.00	100.23	2.01		102.24
Ruth Hargraves.....	100.00	101.01	2.03	2.50	100.54
Jennie Chase—Moses Stevens lot.....	100.00	103.53	2.07		105.60
Richard Sargent—Edmund Fielsend lot.....	100.00	102.03	2.05	1.50	102.58
Richard E. Sargent.....	125.00	128.42	2.57	1.00	129.99
Eva J. Grant.....	100.00	103.36	2.07	3.00	102.43
Clara Foster—John S. Foster lot.....	200.00	205.71	4.12		209.83
Jeanette E. Whittier—Wendell B. Whittier lot.....	150.00	151.28	3.03	3.00	151.31
Luther W. Bridges, Edgar C. Bridges and John Whitman.....	150.00	150.77	3.02	1.50	152.29
Wm. S. Tuckwell—Newton Tuckwell lot.....	50.00	50.00	1.00		51.00
Wm. S. Tuckwell—S. S. Tuckwell lot.....	50.00	50.00	1.00		51.00
Abbie W. Sargent—Alexander Smart lot.....	225.00	227.62	4.56	3.00	229.18
Francis P. Clement.....	200.00	202.33	4.06	3.00	203.39
Wilbur W. Colby—Joseph Colby lot.....	200.00	202.00	4.06	2.50	203.56

CEMETERY PERPETUAL CARE FUNDS—(Concluded)

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Katherine McMasters.....	\$150.00	\$151.25	\$3.03	\$2.00	\$152.28
Louise A. Thacher.....	200.00	201.67	4.04	2.00	203.71
Willie Colby—Warren H. Colby lot.....	100.00	100.67	2.01		102.68
Willie Colby—Wm. H. Colby lot.....	100.00	100.67	2.01		102.68
Alice E. Purdy.....	100.00	100.67	2.01		102.68
John S. Poyen.....	500.00	503.33	10.11	5.00	508.44
Pearl Stevens.....	150.00	150.00	2.51		152.51
Annie Bird.....	200.00	200.33	4.02		204.35
ADDED SINCE DECEMBER 31, 1942					
Fred O. Bailey.....	200.00		1.67		201.67
David C. Stevens—Charles Stevens lot.....	200.00				200.00
Edith E. Wood—James M. Wood lot.....	100.00				100.00
Augustus N. Parry—John and Louis Elliott lot.....	100.00				100.00
Charles L. Waterhouse.....	150.00		1.00		151.00
Sarah K. Noyes.....	100.00		.67		100.67
Clarence W. Crosby.....	150.00		1.00		151.00
Dustin Hall and B. Frost.....	400.00				400.00
Charles L. Waterhouse—Almon Waterhouse lot.....	150.00				150.00
Charles L. Waterhouse—Moses Sargent lot.....	150.00				150.00
		\$30,064.66	\$607.01	\$505.56	\$32,146.11



PUBLIC SERVICE ENTERPRISE FUNDS

	Dec. 31, 1942 Balance	Interest	Deposited in 1943	Balance Dec. 31, 1943
Merrimac Savings—Electric Light Depreciation Fund.....	\$18,976.44	\$375.17	\$2,264.74	\$21,616.35
Provident Institution—Electric Light Depreciation Fund.....	2,952.63	74.26		3,026.89
Pentucket Savings Bank—Electric Light Depreciation Fund.....	2,923.47	51.37		2,974.84
	\$24,852.54	\$500.80	\$2,264.74	\$27,618.08

KIMBALL PARK FUNDS

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
Amos Weed.....	\$1,860.86	\$2,002.75	\$40.24	\$21.25	\$2,021.74
Judith Kimball.....	1,000.00	1,067.99	21.45	40.00	1,049.24
	\$2,860.86	\$3,070.54	\$61.69	\$61.25	\$3,070.98



PUBLIC LIBRARY

	Original Amount	Dec. 31, 1942 Balance	Interest	With- drawals	Balance Dec. 31, 1943
James Whittier.....	\$457.07	\$645.94	\$12.97		\$658.91
D. J. Poore.....	500.00	613.53	12.32	\$36.00	589.85
A. E. Goodwin.....	200.00	251.63	5.05		256.68
Laura Patten.....	500.00	564.47	11.34		575.81
Willie Colby.....	200.00	201.33	4.04		205.37
Thomas H. Hoyt.....		10,237.31	201.95	500.00	10,214.26
			275.00		
Balances shown in Merrimac Savings Bank Books.....		\$12,514.21	\$522.67	\$536.00	\$12,500.88
Haverhill Savings Bank, Thos. H. Hoyt Fund.....		\$5,000.00	\$87.50	\$87.50	\$5,000.00
Danvers Savings Bank, Thos. H. Hoyt Fund.....		7,500.00	187.50	187.50	7,500.00
		\$25,014.21	\$797.67	\$811.00	\$25,000.88

## SUMMARY OF STATE AUDIT

The State Audit of the Town Books made during the year 1942 being received too late for inclusion in last year's Town Report, the summary is printed herewith in accordance with Chapter 44, Section 40 of the General Laws of Massachusetts, which section reads in part as follows:—

“Upon the completion of each audit, as aforesaid, a report thereon shall be made to the mayor and city government in cities, and to the selectmen in towns and a copy of the same shall be furnished to the city or town clerk who shall cause the same or a summary of its essential features to be published at the expense of the city or town.”

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THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF CORPORATIONS AND TAXATION  
DIVISION OF ACCOUNTS

State House, Boston

February 24, 1943.

*To the Board of Selectmen,*

Mr. Ralph L. Buzzell, *Chairman,*  
Merrimac, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the Town of Merrimac for the period from October 22, 1939 to November 18, 1942, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,

*Director of Accounts.*

TNM:MMH:CAH

Mr. Theodore N. Waddell,  
*Director of Accounts,*  
*Department of Corporations and Taxation*  
State House, Boston.

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Merrimac for the period from October 22, 1939, the date of the previous audit, to November 18, 1942, the following reported being submitted thereon:

The financial transactions, as recorded on the books of the several departments collecting or disbursing money for the town, or sending out bills for collection, were examined, checked, and verified.

The books and accounts of the town accountant were examined and checked with the treasurer's books and with the records in the several departments. The receipts, as recorded, were checked with the treasurer's cash book and the payments were compared with the warrants authorizing the disbursement of town funds.

The ledger was analyzed, the appropriations were compared with the town clerk's records of appropriations voted, the recorded transfers from the reserve fund were checked with the authorizations by the finance committee, a trial balance was taken off, and a balance sheet was prepared showing the financial condition of the town as of November 18, 1942.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were analyzed and checked with the accountant's books and with the records in the various departments collecting money for the town, as well as with the other sources from which money was paid into the town treasury, while the payments were compared with the approved warrants. The cash balance on November 18, 1942, was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by actual count of the cash in the office.

The reported payments on account of debt and interest were compared with the amounts falling due and with the cancelled securities on file.

The savings bank books representing the investments of the trust funds were examined and listed. The transfers to the town were verified and the income of the several funds was proved and found to be correct.

The records of tax titles held by the town were examined and checked. The amounts added to tax title account were compared with the collector's records, the tax titles redeemed were checked



with the receipts as recorded on the treasurer's cash book, and the tax titles on hand were listed and compared with the records at the Registry of Deeds.

The books and accounts of the tax collector, who resigned on January 1, 1943, were audited from October 22, 1939, the date of the last examination of his accounts, to January 5, 1943, the date on which the temporary collector was qualified.

The books and accounts of the tax collector were examined and checked in detail. The commitment lists of all taxes were added and proved with the warrants given by the board of assessors for their collection. The collections as recorded on the cash books were checked in detail to the respective commitment books, the payments to the treasurer were compared with the treasurer's record of receipts, the recorded abatements were checked with the assessors' record of abatements granted, and the outstanding accounts were listed, reconciled with the respective ledger controlling accounts, and recommitted to the new collector.

In order to verify the outstanding accounts, notices were mailed to all persons whose names appeared on the books as owing money to the town. In response to these notices, replies were received from a large number of persons who claimed that their taxes had been paid but not credited on the books of the collector. These claims were investigated, and it was found, upon examination of proofs of payment in the form of receipted tax bills or cancelled checks, that 51 items representing a total of \$2,009.89 had been collected by the former tax collector and had not been accounted for by him to the town. To this sum of \$2,009.89 was added the amount of \$1,878.84, representing underpayments to the treasurer of collections recorded on the commitment or cash books. After credit was allowed for overpayments to the treasurer amounting to \$9.98, for cash on deposit amounting to \$235.04, and for checks for salary and expenses endorsed over to the town amounting to \$143.80, there remained a net cash shortage in the collector's accounts of \$3,499.91 as of January 5, 1943.

A number of other claims of payment were received from taxpayers, but as no evidence to support such claims has been presented, the accounts involved remain as outstanding on the town books. If evidence is submitted proving payment of any additional accounts the cash discrepancy will, of course, be correspondingly increased.

The records of the assessors were found to have been poorly kept. Numerous errors and omissions were found in the recording and reporting of abatements. It is again recommended that greater care be taken by the assessors in the performance of their duties.

The records of receipts from licenses and permits issued by the selectmen were examined, and the payments to the treasurer were checked with the treasurer's cash book.



The town clerk's records of dog and sporting licenses were examined, the payments to the town treasurer being compared with the treasurer's cash book and the payments to the Division of Fisheries and Game being verified with the receipts on file.

The books and accounts of the municipal light department were examined and checked in detail. The commitments of light, power, and miscellaneous accounts receivable were examined and proved, the discounts and abatements were verified, the recorded payments to the treasurer were checked to the treasurer's records, and the outstanding accounts were listed and reconciled with the accountant's ledger.

The records of the water department were examined and checked. The commitment sheets were analyzed, the abatements and the payments to the treasurer were verified, and the outstanding accounts were listed and proved.

The accounts of the sealer of weights and measures, and of the public welfare, school, and library departments, as well as of all other departments collecting money for the town or committing bills for collection, were examined, checked, and reconciled with the treasurer's and the accountant's books.

The surety bonds of the several town officials required by law to furnish bonds were examined and found to be in proper form.

In addition to the balance sheet mentioned above, there are appended to this report tables showing a reconciliation of the treasurer's cash, the former collector's cash discrepancy account, summaries of the Tax, assessment, tax title, departmental, municipal light and water accounts, as well as tables showing the trust fund transactions.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

*Assistant Director of Accounts.*

HBD:MMH

TOWN OF MERRIMAC BALANCE SHEET—NOVEMBER 18, 1942

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash:		Temporary Loans:	
General.....	\$46,259.52	In anticipation of Revenue,	\$30,000.00
Electric Light Depreciation....	23,614.29	1942.....	
Petty Cash—Selectmen.....	10.00	In anticipation of Reimburse-	
Petty Cash—Light and Water.	125.00	ment by State and County.	2,000.00
			<u>\$32,000.00</u>
Accounts Receivable:		Tailings.....	15.00
Taxes:		Old Age Assistance Taxes 1933..	1.00
Levy 1928.....	\$48.40	Overpayment by Collector	
Levy 1929.....	31.85		
Levy 1935.....	154.18	Motor Vehicle Excise Taxes 1934	
Levy 1936.....	216.69	To be refunded.....	5.26
Levy 1937.....	479.91		
Levy 1938.....	788.05	Moth Assessments 1938—To be	
Levy 1939.....	1,494.45	refunded.....	3.06
Levy 1940:		Water Liens 1934—to be refunded	21.00
Poll.....	202.00		
Personal.....	1,124.00	Electric Light Department—Con-	
Real Estate.....	2,318.18	sumers' Deposits.....	805.00
Levy of 1941:		Old Age Assistance Taxes.....	43.00
Poll.....	206.00		
Personal.....	1,354.24		
Real Estate.....	15,448.78		



BALANCE SHEET—(Continued)

Departmental:			Reserve Fund—Overlay Surplus..	\$92.94
Health.....	\$14.96			
Public Welfare.....	5,817.54			
Old Age Assistance.....	36.33			
Municipal Light:			Overlays Reserved for Abatement of Taxes:	
Light.....	\$285.83		Levy 1941.....	\$467.00
Miscellaneous.....	13.33		Levy 1942.....	2,339.09
				<u>\$2,806.09</u>
Water:			Revenue Reserved Until Collected:	
Rates.....	\$796.72		Motor Vehicle Excise Tax....	\$1,491.15
Miscellaneous.....	1.88		Special Assessments.....	100.61
			Tax Title and Tax Title Pos- sessions.....	30,880.25
			Departmental.....	5,868.83
			Municipal Light.....	299.16
			Water.....	777.60
			State and County Aid to High- ways' .....	2,708.55
				<u>\$42,126.15</u>
State and County Aid to Highways:				
State:				
Chapter 81.....	\$3,708.55			
Chapter 90.....	500.00			
County:				
Chapter 90.....	500.00			
			Revenue 1942.....	\$42.00



BALANCE SHEET—(Concluded)

Estimated Receipts to be collected:		
Overlay Deficits—to be raised by Assessors:	\$10,552.50	Surplus Revenue.....
Levy 1932.....	\$100.00	
Levy 1933.....	71.67	
Levy 1934.....	98.00	
Levy 1935.....	96.95	
Levy 1936.....	102.91	
Levy 1937.....	225.00	
Levy 1938.....	211.19	
Levy 1939.....	377.12	
Levy 1940.....	450.57	
	<u>\$1,733.41</u>	
	\$186,112.72	<u>\$186,112.72</u>
Debt Accounts		
Net Funded or Fixed Debt.....	\$13,153.83	Tax Title Loans.....
		\$13,153.83
Trust Accounts		
Trust Funds, Cash and Securities.....	\$57,999.41	Thos. H. Hoyt Library Fund.....
		A. E. Goodwin, Library Fund.....
		Laura Patten, Library Fund.....
		D. J. Poore, Library Fund.....
		James Whittier Library Fund.....
		Willie Colby Library Fund.....
		Kimball Park Fund.....
		Cemetery Perpetual Care Funds.....
	<u>\$57,999.41</u>	<u>\$22,737.31</u>
		251.63
		564.47
		613.53
		645.94
		201.33
		3,070.54
		29,914.66
		<u>\$57,999.41</u>

## WARRANT FOR ANNUAL TOWN MEETING

ESSEX, ss.

To Edward J. O'Keefe, one of the Constables of the Town of Merrimac,

Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in Sargent Hall on

MONDAY, MARCH 6, 1944

at six o'clock in the forenoon to act on the following articles namely:—

Article 1. To elect a Moderator for one year, Town Clerk for one year, three Selectmen for one year, three members of the Department of Public Welfare for one year, one Assessor for three years, Treasurer for one year, Collector of Taxes for one year, one member of the School Committee for three years, one Trustee of Cemeteries for three years, two Trustees of the Public Library for three years one Trustee of Kimball Park for three years, one Commissioner of Playground for five years, one Commissioner of Municipal Light for three years, one Water Commissioner for three years, three Constables for one year, three Surveyors of Lumber and Measurers of Wood and Bark for one year, and a Tree Warden for one year.

In voting under this article the Polls may be closed not earlier than four o'clock P. M.

Article 2. To fix the compensation of the Collector of Taxes.

Article 3. To determine what sum of money shall be raised to defray the necessary and usual charges and expenses of the Town for the year 1944 and make appropriation for the same.

Article 4. To see if the Town will vote to appropriate the sum of one thousand dollars for the Maintenance of Road Machinery to keep road machinery in operation, said amount to be transferred from the Road Machinery account.

Article 5. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1945 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

Article 6. To see if the Town will vote to fix the compensation of the members of the Merrimac Bureau of Old Age Assistance who may or may not be members of the Board of Public Welfare, said

compensation to be paid from any available funds granted by the Federal Government for Administrative purposes.

Article 7. To see what action the Town will take to provide a list of candidates for the 1945 Citizens' Caucus, whose nominees shall be placed on the ballot as candidates at the Annual Town Meeting of 1945.

Article 8. To see if the Town will vote to raise and appropriate a sum of money to be placed at the disposal of the Playground Commission to be used at their discretion on the playground during the current year.

Article 9. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to sell at public auction, after first giving notice of the time and place of sale by posting such notice of sale in some convenient and public place in the Town fourteen days at least before the sale, property heretofore taken or which may be taken by the Town under Tax Title procedure, provided that the Town Treasurer with the approval of the Selectmen or their authorized agent may at the time of such public auction reject any bid which they may deem inadequate, or may after such auction has been held sell such property provided that in their estimation an adequate offer may be made.

Article 10. To see if the Town will vote to raise and appropriate a sum of money to be used under the supervision of the Selectmen for any necessary repairs to Tax Title Possessions.

Article 11. On petition of Howard L. Sargent and thirty-five others to see if the Town will vote to oil Meadow Ave., Fern Ave., and Merrimac Ave., to the Amesbury line, and to raise and appropriate a sum of money for same.

Article 12. To see if the town will vote to raise and appropriate, or transfer from available funds in the treasury, a sum of money for the purchase of war bonds or other bonds that are legal investments for savings banks, in order to establish a postwar rehabilitation fund, in accordance with the provisions of Chapter 5, Acts of 1943.

Article 13. To see if the Town will vote to raise and appropriate the sum of five hundred (\$500.00) dollars to be expended on highway work on thickly settled streets.

Article 14. To see if the Town will vote to raise and appropriate the sum of two hundred and fifty (\$250.00) dollars for the Board of Registrars Expense under Chapter 427 and Chapter 440 of the Acts and Resolves of the General Court for the year 1938, said appropriation being made for the year 1944.

Article 15. To see if the Town will vote to raise and appropriate the sum of one hundred sixty-one (\$161.00) dollars from the sale of Cemetery Lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "care, improvement



and embellishment'' of said Cemetery, according to Section 15 and Section 25 of Chapter 114 of the General Laws.

Article 16. To see if the Town will vote to raise and appropriate the sum of two hundred (\$200.00) dollars to be expended under the supervision of the Local Rationing Board.

Article 17. To see if the Town will vote to appropriate the sum of four thousand four hundred thirty-nine dollars and fifty-two cents (\$4,439.52) from the Electric Light Operating balance to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1944.

Article 18. To see if the Town will vote to raise and appropriate a sum of money sufficient to meet such legal expenses as may occur due to suits pending against the town, or take any action relative thereto

Article 19. To see if the Town will vote to raise and appropriate the sum of one thousand (\$1,000.00) dollars for the improvement of Chapter 90 (General Laws) Road Maintenance work, said sum of one thousand (\$1,000.00) dollars or any portion thereof to be used in conjunction with any money which may be allotted by the State or County or both for this purpose.

Article 20. To see if the Town will vote to raise and appropriate a sum of money sufficient to make necessary repairs in and on the Town Hall or take any action relative thereto.

Article 21. To see if the Town will vote to authorize the Assessors to use a sum not exceeding ten thousand (\$10,000.00) dollars from free cash in the treasury toward the reduction of the 1944 tax rate.

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands at Merrimac this first day of February, 1944.

HAZEN M. EMERY.  
ARTHUR D. LOCKWOOD,  
RALPH L. BUZZELL,

*Selectmen of Merrimac.*

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A true copy, Attest.

EDWARD J. O'KEEFE,

*Constable.*



By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and place and for the purpose therein expressed.

EDWARD J. O'KEEFE,

*Constable.*

Merrimac, Mass., February 1, 1944.

REPORT OF THE FINANCE COMMITTEE

*To the Citizens of the Town of Merrimac:*

In accordance with the By-Laws of the Town of Merrimac and the General Laws of the Commonwealth of Massachusetts, the Finance Committee recommend the following appropriations to be made for the year 1944:

Moderator, Salary.....		\$12.00
Selectmen, Chairman Salary.....	\$450.00	
Selectmen, Clerk Salary.....	125.00	
Selectmen, Other Member Salary.....	100.00	
		<hr/>
		\$675.00
Selectmen's Departmental Expenses...		400.00
Public Welfare Chairman, Salary.....	\$200.00	
Public Welfare, Clerk Salary.....	200.00	
Public Welfare, Other Member Salary..	100.00	
		<hr/>
		\$500.00
Town Accountant Salary.....		1,820.00
Town Accountant's Expenses.....		125.00
Treasurer, Salary.....		500.00
Treasurer's Expenses.....		800.00
Tax Collector's Salary.....		800.00
Tax Collector's Expense.....		900.00
Assessors' Chairman, Salary.....	\$320.00	
Assessors, Other Two (\$200.00) each...	400.00	
		<hr/>
		\$720.00
Assessors' Expense.....		200.00
Town Clerk, Salary.....		225.00
Town Clerk, Expenses.....		100.00
Registrars of Voters.....		112.50
Town Hall Maintenance:		
Janitor Salary of Town Offices.....	\$240.00	
Maintenance.....	1,200.00	
		<hr/>
		\$1,440.00

Town Hall Repairs.....	\$100.00	
Bonding Town Officers.....	315.00	
Election Officers.....	416.00	
Police.....	4,300.00	
Fire Engineers:		
Chief.....	\$150.00	
Clerk.....	125.00	
Other Member.....	100.00	
		<hr/>
		\$375.00
Fire Department.....	3,500.00	
Sealer of Weights and Measures Salary..	100.00	
Sealer of Weights and Measures Expense	15.00	
Inspector of Wiring.....	90.00	
Inspector of Wiring Expenses.....	5.00	
Dog Officer (to cover fees).....	100.00	
Moth Department.....	1,025.00	
Tree Warden.....	500.00	
Town Forest.....	400.00	
Forest Fire Warden.....	150.00	
Board of Health.....	1,250.00	
Public Health Nurse and Expense.....	1,200.00	
Inspector of Animals, Salary.....	100.00	
Inspector of Slaughtering, Salary.....	20.00	
Inspector of Milk, Salary.....	20.00	
Essex County, T. B. Hospital.....	1,032.78	
Highway and Chapter 81.....	4,800.00	
Snow and Washouts.....	2,000.00	
Sidewalks, Railings and Bridges.....	100.00	
Rocks Bridge.....	1,175.00	
Street Lights.....	4,040.18	
State Aid.....	120.00	
Public Welfare.....	7,500.00	
Soldiers Relief.....	3,600.00	
Aid to Dependent Children.....	2,000.00	
Old Age Assistance.....	25,000.00	
School Committee:		
Chairman.....	\$50.00	
Clerk.....	75.00	
Other Member.....	50.00	
		<hr/>
		175.00
School Department.....	34,000.00	
Public Library.....	1,000.00	
Memorial Day.....	150.00	
Vocational Aid.....	300.00	
Lighting Town Buildings.....	399.34	
Insurance.....	2,300.00	

Reserve Fund.....	\$500.00
Interest.....	500.00
Cemeteries.....	1,700.00
Vital Statistics.....	90.00
Water in Town Buildings.....	256.35
Printing Town Reports.....	230.00
	<hr/>
	\$116,279.15

JOHN K. SARGENT,  
HARRY A. PEASE,  
JAMES T. COLGAN,  
WM. H. FRANKLIN,  
HERMAN F. DAVIS,  
  
*Merrimac Finance Committee.*

REPORT OF COLLECTOR OF TAXES

*To the Citizens of Merrimac:*

I submit herewith a report of the 1943 taxes committed to me and of the taxes covering the years 1929 through 1942 which were recommitted to me.

There are no taxes now owed the Town of Merrimac prior to the year 1942.

I would also like to thank the various officials and citizens of the Town for their co-operation during the past year.

Respectfully submitted,  
  
WILFRED G. JOURNEYAY,  
  
*Collector of Taxes.*

1943 Real Estate			
Dr.		Cr.	
Commitment	\$74,667.60	Cash to Town Treas.	\$48,759.23
Reimbursement	25.00	Abatements	4,210.10
		Tax Titles	2,966.10
		Outstanding	18,757.17
	<hr/>		<hr/>
	\$74,692.60		\$74,692.60

## MERRIMAC TOWN REPORT

1943 *Moth*

<i>Dr.</i>		<i>Cr.</i>	
Commitment	\$15.45	Cash to Town Treas.	\$12.45
		Outstanding	3.00
	<hr/>		<hr/>
	\$15.45		\$15.45

1943 *Personal Property Taxes*

<i>Dr.</i>		<i>Cr.</i>	
Commitment	\$4,893.75	Cash to Town Treas.	\$3,952.35
		Abatements	34.20
		Outstanding	907.20
	<hr/>		<hr/>
	\$4,893.75		\$4,893.75

1943 *Excise*

<i>Dr.</i>		<i>Cr.</i>	
Commitment	\$885.98	Cash to Town Treas.	\$4,516.34
Commitment	3,012.59	Abatements	61.81
Commitment	750.68	Outstanding	151.54
Commitment	47.64		
Refunds	10.35		
Refunds	7.99		
Refunds	9.74		
Refunds	4.72		
	<hr/>		<hr/>
	\$4,729.69		\$4,729.69

1943 *Poll*

<i>Dr.</i>		<i>Cr.</i>	
Commitment	\$1,652.00	Cash to Town Treas.	\$1,088.00
Commitment	6.00	Abatements	482.00
Refund	2.00	Outstanding	90.00
	<hr/>		<hr/>
	\$1,660.00		\$1,660.00

1942 *Real Estate*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$24,353.24	Cash to Town Treas.	\$16,254.71
Refunds	30.00	Abatements	398.31
	85.54	Tax Title Takings	378.12
		Tax Title Addings	763.74
		From Discrepancy Acct.	50.00
		Outstanding	6,623.90
	<hr/>		<hr/>
	\$24,468.78		\$24,468.78



## MERRIMAC TOWN REPORT

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1942 *Moth*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$50.60	Cash to Town Treas.	\$32.75
		Outstanding	17.85
	<hr/>		<hr/>
	\$50.60		\$50.60

1942 *Personal Property*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$1,562.82	Cash to Town Treas.	\$300.39
		Abatements	109.93
		Special Account	391.00
		Outstanding	761.50
	<hr/>		<hr/>
	\$1,562.82		\$1,562.82

1942 *Excise*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$492.60	Cash to Town Treas.	\$304.46
Commitment	24.65	Abatements	108.49
Refunds	2.93	Discrepancy Account	8.20
		Outstanding	99.03
	<hr/>		<hr/>
	\$520.18		\$520.18

1942 *Poll*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$572.00	Cash to Town Treas.	\$248.00
Refunds	2.00	Abatements	250.00
		From Discrepancy Acct.	6.00
		Outstanding	70.00
	<hr/>		<hr/>
	\$574.00		\$574.00

1941 *Real Estate*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$10,046.52	Cash to Town Treas.	\$8,418.70
		Tax Titles	397.18
		Abatements	725.61
		Discrepancy Account	424.14
		Credit by Journal	80.89
	<hr/>		<hr/>
	\$10,046.52		\$10,046.52

## MERRIMAC TOWN REPORT

1941 *Moth*

<i>Dr.</i>			<i>Cr.</i>
Recommitment	\$14.85	Cash to Town Treas.	\$12.95
		Abatements	1.90
	<hr/>		<hr/>
	\$14.85		\$14.85

1941 *Personal Property*

<i>Dr.</i>			<i>Cr.</i>
Recommitment	\$1,354.24	Cash to Town Treas.	\$559.36
		Abatements	298.08
		Special Account	496.80
	<hr/>		<hr/>
	\$1,354.24		\$1,354.24

1941 *Excise*

<i>Dr.</i>			<i>Cr.</i>
Recommitment	\$99.09	Cash to Town Treas.	\$18.63
		Abatements	71.01
		Discrepancy Account	9.45
	<hr/>		<hr/>
	\$99.09		\$99.09

1941 *Poll*

<i>Dr.</i>			<i>Cr.</i>
Recommitment	\$194.00	Cash to Town Treas.	\$60.00
Refund	2.00	Abatements	126.00
		Discrepancy Account	8.00
		Collected after Dec. 31	2.00
	<hr/>		<hr/>
	\$196.00		\$196.00

1940 *Real Estate*

<i>Dr.</i>			<i>Cr.</i>
Recommitment.	\$1,501.05	Cash to Town Treas.	\$526.05
		Abatements	162.50
		Tax Titles	305.00
		Discrepancy Account	507.50
	<hr/>		<hr/>
	\$1,501.05		\$1,501.05

1940 *Moth*

<i>Dr.</i>			<i>Cr.</i>
Recommitment	\$1.05	Abatement	\$1.05

1940 *Personal Property.*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$1,072.50	Cash to Town Treas.	\$332.00
		Discrepancy Account	15.00
		Special Account	540.00
		Abatements	185.50
<hr/>		<hr/>	
	\$1,072.50		\$1,072.50

1940 *Poll Tax*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$194.00	Cash to Town Treas.	\$52.00
		Abatements	140.00
		Discrepancy	2.00
<hr/>		<hr/>	
	\$194.00		\$194.00

1940 *Excise Tax*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$53.50	Cash to Town Treas.	\$10.75
Refunds	4.67	Abatements	47.42
<hr/>		<hr/>	
	\$58.17		\$58.17

1939 *Property*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$961.09	Cash to Town Treas.	\$55.28
		Discrepancy Account	282.71
		Tax Titles	311.10
		Special Account	33.15
		Special Account	32.13
		Abatements	246.72
<hr/>		<hr/>	
	\$961.09		\$961.09

1939 *Moth*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$.85	Abatement	\$.85

1939 *Poll*

<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$4.00	Cash to Town Treas.	\$4.00
Refund	2.00	Abatement	2.00
<hr/>		<hr/>	
	\$6.00		\$6.00

MERRIMAC TOWN REPORT

1939 <i>Excise</i>			
Recommitment	\$12.00	Cash to Town Treas.	\$2.00
		Abatements	10.00
	<hr/>		<hr/>
	\$12.00		\$12.00
1938 <i>Property</i>			
Recommitment	\$560.93	Cash to Town Treas.	\$25.40
		Tax Titles	306.00
		Discrepancy Account	63.87
		Special Account	51.00
		Abatements	114.66
	<hr/>		<hr/>
	\$560.93		\$560.93
1938 <i>Excise</i>			
<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$2.10	Abatements	\$2.10
1937 <i>Property</i>			
Recommitment	\$392.71	Cash to Town Treas.	\$25.50
		Discrepancy Account	49.35
		Tax Titles	286.70
		Abatements	31.16
	<hr/>		<hr/>
	\$392.71		\$392.71
1937 <i>Excise</i>			
<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$1.08	Abatements	\$1.08
1936 <i>Excise</i>			
<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$3.56	Cash to Town Treas.	\$1.34
		Abatements	2.22
	<hr/>		<hr/>
	\$3.56		\$3.56
1936 <i>Property</i>			
<i>Dr.</i>		<i>Cr.</i>	
Recommitment	\$264.69	Cash to Town Treas.	\$1.53
		Tax Title	183.60
		Abatements	79.56
	<hr/>		<hr/>
	\$264.69		\$264.69



1936 Poll			
Dr.		Cr.	
Recommitment	\$4.00	Cash to Town Treas.	\$2.00
		Abatement	2.00
	<hr/>		<hr/>
	\$4.00		\$4.00
1935 Property			
Dr.		Cr.	
Recommitment	\$154.18	Tax Title	\$154.18
1933 Excise			
Dr.		Cr.	
Recommitment	\$9.98	Abatements	\$9.98
1929 Property			
Dr.		Cr.	
Recommitment	\$31.85	Abatements	\$31.85
1928 Property			
Dr.		Cr.	
Recommitment	\$48.40	Abatements	\$48.40

VOTE FOR OFFICERS, ANNUAL ELECTION

March 1, 1943

Votes Cast (405 Men, 393 Women), Total 798

<i>Moderator, for one year</i>	
Clifford R. Howe, Forest St.....	614
Carlton C. Witham, Grove St.....	123
Blanks.....	61
<i>Town Clerk, for one year:</i>	
C. Howard Phillips, Church St.....	655
Blanks.....	143
<i>Selectmen, for one year:</i>	
Ralph L. Buzzell, School St.....	427
George D. Currier, Prospect Hill.....	237
Hazen M. Emery, Judkins Ct.....	445
Arthur D. Lockwood, Main St.....	342
John K. Sargent, Merrimac St.....	268
George E. Smith, Broad St.....	225
Blanks.....	450

*Board of Public Welfare, for one year:*

Harriett F. Bigelow, Merrimac St.....	387
Francis E. Bishop, Lake Attitash.....	166
Lillian M. Chase, Church St.....	268
Hazen M. Emery, Judkins Ct.....	497
Ellen M. Wallace, Central St.....	443
Blanks.....	633

*Assessor, for three years:*

Roscoe Child, Currier Ave.....	587
Carlton C. Witham, Grove St.....	156
Blanks.....	55

*Treasurer, for one year:*

Roy C. Journeay, Prospect St.....	681
Blanks.....	117

*Collector of Taxes, for one year:*

Wilfred G. Journeay, Fairfield Ave.....	491
Burton C. Lafaver, Lincoln St.....	293
Blanks.....	14

*School Committee, for three years:*

Willard T. Kelly, Birch Meadow Rd.....	462
Nella B. Sweeney, Church St.....	270
Blanks.....	66

*Trustee of Cemeteries, for three years:*

Cecil E. Welch, Middle St.....	610
Blanks.....	188

*Trustee of Kimball Park, for three years:*

Arthur D. Lockwood, Main St.....	492
Arthur Stewart, Grove St.....	187
Blanks.....	119

*Library Trustees, for three years:*

Alvin F. Heath, Grove St.....	578
Chester E. Whiting, Main St.....	557
Blanks.....	461

*Library Trustee, for one year (unexpired term of Isaiah Chase)*

Barbara N. Adams, Church St.....	397
Gertrude L. Kelly, Birch Meadow Rd.....	289
Blanks.....	112

*Light Commissioner, for three years:*

Dale W. Blackden, Sawyer St.....	387
John Marshall, Main St.....	356
Blanks.....	55

*Water Commissioner, for three years:*

Dale W. Blackden, Sawyer St.....	378
John Marshall, Main St.....	360
Blanks.....	60

*Constables, for one year:*

Leon L. Dow, Mechanic St.....	663
George W. Goldsmith, School St.....	588
Edward J. O'Keefe, School St.....	577
Blanks.....	566

*Surveyors of Lumber and Measurers of Wood and Bark, for one year:*

Ralph L. Buzzell, School St.....	501
George R. Hoyt, Birch Meadow Rd.....	525
Edson C. Walker, Birch Meadow Rd.....	566
Blanks.....	802

*Tree Warden, for one year:*

Samuel C. Doust, Church St.....	597
Blanks.....	201

*Playground Commission, for five years:*

Howard W. Hall, Sawyer St.....	331
Edgar P. Sargent, Jr., Bear Hill Road.....	343
Blanks.....	124

*Playground Commission, for two years, (unexpired term of Arthur W. Hoyt:*

Clifton V. Bixby, High St.....	232
Theodore R. Chase, Church St.....	408
Blanks.....	158





ANNUAL REPORT  
OF THE  
SCHOOL COMMITTEE  
OF THE  
TOWN OF MERRIMAC  
1943





## SCHOOL REPORT

In accordance with custom and with the Acts of the General Court, 1859, Chapter 57, we herewith submit to you the 74th annual printed school report.

HOWARD L. DeLONG, *Chairman*,  
WILLARD T. KELLY, *Secretary*,  
ANNIE L. TUCKER,

*School Committee.*

## SCHOOL CALENDAR

(Continued from 1942 Town Report)

*All Dates Inclusive*

Winter term: January 3, 1944 to February 18, 1944—7 weeks.

Third term: February 28, 1944 to April 28, 1944—9 weeks.

Spring term: May 8, 1944 to June 16, 1944 (Centre, Port)—7 weeks.

Prospect Street School graduation, Tuesday evening, June 20, 1944.

Merrimac High School graduation, Thursday evening, June 22, 1944.

September 5, 1944—Registration Day for all entering pupils.

Fall term: September 6, 1944 to December 15, 1944 (Centre, Port)  
—15 weeks.

September 6, 1944 to December 22, 1944 (Prospect,  
High) 16 weeks.

Winter term: January 3, 1945 to March 2, 1945—9 weeks.

Schools also close on the following days: Patriots' Day, April 19;  
Memorial Day, May 30; Columbus Day, October 12; Essex  
County Teachers' Association, November 3; Thanksgiving recess,  
November 23 and 24.

## NO SCHOOL SIGNAL

7:15 a.m. 11-11 long pause 1	No school in grades only.
7:15 a.m. 11-11-11	No school in all schools.
11:20 a.m. Same signal	One session.
12:30 p.m. Same signal	No school in afternoon.

Also announced over Station WLAW.

## SCHOOL OFFICERS

John C. Page, Ed.D., Superintendent of Schools  
Address: West Newbury

Tel. W. N. 52

Margaret R. Sawyer, Secretary  
Address: West Newbury

Roscoe Child, Supervisor of Attendance  
Address: 22 Union Street

A. Frances Davis, M.D., School Physician  
Address: 16 Main Street

Ramona H. Hewson, R.N., School Nurse  
Address: 10 Woodland Street



DIRECTORY OF SCHOOL STAFF—OCTOBER, 1943

Position		Training	Total years Experience	Years in Merrimac
High School				
Prin., science, math.	Chauncey D. MacKay.....	Boston Univ., B.S.E. '24, Ed.M. '43.....	19	15
English.....	Isabelle M. Phelan.....	Tufts, B.S. in Ed. 1941.....	.6	.6
French and Latin....	Dorothy Kyros.....	Boston Univ., B.S. in P.A.L. 1942.....	0	0
History.....	Roberta C. Annon.....	Univ. N. H., B.S. 1931.....	12	12
Commercial.....	Jeannette E. Bedard.....	Salem Teachers, B.S. in Ed. 1942.....	1	1
Prospect Street School				
Prin., Grade 8.....	Helen H. Donaghue.....	Bridgewater, 1929.....	8	1.2
Grade 7.....	Ruth J. Irwin.....	Regis, A.B. 1941.....	.5	.5
Center School				
Grade 6, Prin.....	Angeline C. Shaheen.....	North Adams Normal, 1926.....	14	3.5
Grade 5.....	Marion E. Journeay.....	Portsmouth Training School, '12.....	30	6
Grade 4.....	Mary C. Burns.....	Lowell Teachers, B.S.E. 1943.....	0	0
Grade 3.....	Sarah B. Titcomb.....	Salem Normal, 1905.....	29.5	22
Grade 2.....	Helen K. Manning.....	Bridgewater Normal, 1918.....	19	16.5
Grade 1.....	Elaine W. Blackden.....	Aroostook Normal, 1923.....	17	7
Grade 1 (assistant)...	Mildred E. Ingalls.....	Newburyport Training School, '13.....	9	0
Merrimacport School				
Ind. Arts Class.....	Howard G. Patchett.....	Union, B.A. '14; Clark, M.A. '26.....	21	12
Drawing Teacher.....	Annie A. Kelly.....	Mass. School of Art, 1906.....	33.5	17
Music Teacher.....	Doris M. Currier.....	Institute of Music Pedagogy.....	21.5	12

## TWO MAJOR PROBLEMS

There have been two major problems in continuing the schools of Merrimac since the summer of 1943. The first is the problem at the Centre School of housing seven teachers and seven classes in only six classrooms and the second is the problem of hiring teachers or retaining the teaching staff in a salary market which has gone up \$200. The first problem arose because of a first-grade enrollment which required two teachers and two classrooms to do justice by the pupils; it was temporarily and unsatisfactorily solved by the shifting of several classrooms and the placing of the fifth grade in the same room with the sixth grade. It is difficult to see how Centre School can do with less than seven classrooms in the fall of 1944; it should have them at once. The second problem arose through the passing by the state legislature of Chapter 494 of the Acts of 1943. This act further amends section forty of chapter seventy-one of the General Laws to set a minimum salary of twelve hundred dollars for teachers, except that it may be one thousand in towns of less than two million five hundred thousand dollars valuation. Its practical effect during a record teacher shortage has already been to raise by two hundred dollars the minimum figure at which teachers can be secured. As recently as 1941 the minimum legal salary was seven hundred fifty dollars, and many prepared teachers were available. In 1943 many municipalities with adequate salary scales are temporarily suspending experience requirements and thus draining the sources of teacher supply of the small towns. Both of these major problems await solution by the town: Centre School needs another classroom and the school appropriation should cover funds for an added teacher and for a raise of the present staff by two hundred dollars each.

## WORKING CERTIFICATES AND THE LABOR SHORTAGE

Due to the acute labor shortage, throughout 1943 school officers have been urged through official channels to help in all ways possible without causing undue educational harm to the child. Beyond the sixteenth birthday the responsibility as to whether a child is to work rests squarely with the parent, although educational certificates are required for most kinds of employment except work on a farm. Between the fourteenth and sixteenth birthdays it is the sole responsibility of the school to determine whether the signed application of a parent for an employment certificate shall be granted. The basis of the judgment must be the educational welfare of the child. This means, in effect, that the application for an employment certificate or a home employment permit may be granted to a child who is between the fourteenth and sixteenth birthdays and who has completed the sixth grade, if the teachers of the child report that he or she does not seem to be promising satisfactory progress in



school work. Or it may mean that an application for part-time employment may be granted for an accelerated child who, in the opinion of the school, may be able also to keep up in his school work without undue strain. By authority of Chapter 382 of the Acts of 1943 the state has granted emergency period concessions and suspensions of labor laws relative to issuing working certificates to minors, but the responsibility aforementioned still applies for all who have not reached their sixteenth birthday. To the end of 1943 the suspensions and concessions specifically concern work for bowling alleys, department stores (15), hospitals, laundries and dry cleaners, motion picture theatres (15), parks and beaches, pharmacies, restaurants, retail grocery stores, retail dry goods stores, and beyond the sixteenth birthday, bakeries, soft drink dispensaries and motor vehicle operators. Mrs. Annie L. Tucker continues to be the Merrimac agent under Chapter 149, Section 87, for making out employment and educational certificates.

In Merrimac the following numbers of working certificates were issued in recent years: 1940, 44; 1941, 111; 1942, 177; 1943, 199. About three percent of the certificates issued, on the average, have been for children between the fourteenth and sixteenth birthdays.

On March 31 Mr. Byron E. Colby came from Hathorne for the purpose of organizing 1943 Victory Gardens, and on May 13 Mr. William P. Scott, farm labor coordinator, to help with the problem of recruiting and placing farm labor in Essex County.

#### SCHOOL BUS TRANSPORTATION SURVEY FOR O.D.T.

On March 20, 1943 the Office of Defense Transportation, through the state department, required the school department to file for approval a scaled map of Merrimac showing the location of the schools, the garage location of the school buses, the proposed routing of each bus from garage to garage, and each proposed stop with the number of pupils that were to be loaded or unloaded at that stop. O.D.T. rules were received,—rules for reducing when possible the total mileage, as well as the number of bus stops.

#### MILITARY CREDIT FOR HIGH SCHOOL GRADUATION

Standards for high school graduation for boys or girls who enter the armed services of the United States before they have completed the regular number of units required for graduation were further amended and extended in 1943 by adopting the essential factors of the program recommended by the National Committee for Secondary Schools of the National Education Association. These factors include (1) the granting of two units to any candidate for graduation who is a member of the armed forces, and (2) the arrangement for granting further credit to those who enroll for certain courses given

under the auspices of the armed forces. Such courses for the army are outlined in a government booklet entitled "Army Institute Catalogue"; other branches of the service offer acceptable generalized or specialized courses. If credit for these courses is to be given towards a Merrimac High School diploma, application before enrolling for credit work should be made for such credit by consulting or writing the high school principal. The courses to be credited must not be repetitions of courses the candidate has already taken for credit. The amount of credit granted towards graduation will depend upon the amount of work done and passed, as indicated by the subsequently submitted record. The granting of two units (i.e., one-half year's credit) for membership in the armed forces standardizes the feature already adopted the preceding year, while the granting of further earned credits extends the opportunity for completing the number of units required for a graduation diploma if the pupil needs them and desires it.

#### SALE OF HIGH SCHOOL TYPEWRITERS

In March, four of the newest typewriters of the commercial department were sold to the United States Government at its urgent request and at its stated prices. The sales were voted by the school committee and were in accordance with Article 28 at the annual town meeting.

#### WAR STAMP AND BOND SALES WITHIN THE SCHOOLS

In 1943 the war stamp and bond sales made directly through the Merrimac schools to pupils and teachers amounted to \$3,601.55. The months of the highest percent of pupil participation at the four schools were as follows: At High School, 86% in September; at Prospect Street School, 66% in January; at Centre School, 81½% in February; at Merrimacport School, 56% in December. In Centre School alone, from Sept. to end of Dec., over \$1,000 worth were bought by pupils and teachers.

#### OTHER CONTACTS WITH THE WAR EFFORT

The high school course in Pre-Flight Aeronautics which was continued through June was followed in September by a half-year course in the Fundamentals of Machines, to be followed beginning in February, 1944, by the Basic Radio Code, an authorized Pre-Induction Code of the U. S. Signal Corps. Mrs. Hewson, school nurse, has continued in the fall the junior-senior course in home-nursing. In the social science department the World News Map of the Week has been continued in order to give geographical understanding to the discussion of problems in the changing world picture. The Prospect Street School received a letter of commendation



for its work in the Paper Scrap Drive. On the week of February 22 the school staff issued War Ration Book II, and on October 25, 26, and 27, Book IV.

On November 1 the time for the morning opening of schools was moved, by vote of the school committee, to fifteen minutes later, on account of the winter morning darkness under Eastern War Time.

A ruling of the attorney general sent out by the state department under the date of December 9, 1943, interpreted Chapter 419 of the Acts of 1943 to mean that pension deductions of teachers who resigned or left to join the armed services of the United States under the conditions of Chapter 708 of the Acts of 1941 must be paid by the municipalities on whose teaching staffs they served. In Merrimac there are two whose pension fees must be added to the budget.

The lowered enrollment at the high school occasioned some dropping of reimbursement below estimate.

### CHANGE IN FLAG SALUTE

In the spring of 1943 the state department sent the following communication:

"The most recent form of the flag salute is incorporated in Public Law 829, 77th Congress, approved December 22, 1942, in the first sentence of section 7, which is as follows:—

" 'SEC. 7. That the pledge of allegiance to the flag,  
"I pledge allegiance to the flag of the United States  
of America and to the Republic for which it stands,  
one Nation indivisible, with liberty and justice for all,"  
be rendered with the right hand over the heart."

### BUILDINGS AND GROUNDS.

Furnaces at both the Merrimacport School and at the High School needed attention during 1943. At the Port School the fire box had burned through and a new one was installed at the end of January; the sheet metal jacket was also repaired. At the High School a new fire box was purchased at the year-end.

In January Mr. Fred O. Bailey died; he had been the janitor at Merrimacport School for many years. The work has been taken over by Mr. Sheldon J. McGown.

In the spring a teachers desk was bought for the first grade room at Centre School.

On Thursday, October 7, during Fire Prevention Week, the Merrimac fire department, represented by Mr. Hume and Mr. Bridges, responded to the invitation to make its annual inspection.

## ENROLLMENT

On the first of October the enrollment of the Merrimac public schools was 367, distributed as follows: At Centre 208, at Prospect Street 63, at Merrimacport (special) 17, at High School 79. Further distribution was: At Centre, Mrs. Blackden and Mrs. Ingalls, (Grade I) 48; Mrs. Manning (Gr. II) 36; Miss Titcomb (Gr. III) 28; Miss Burns (Gr. IV) 33; Mrs. Journeay (Gr. V) 32; Mrs. Shaheen (Gr. VI) 31. At Prospect Street, Miss Irwin (Gr. VII) 35; Mrs. Donaghue (Gr. VIII) 28. At High School, (Gr. IX) 27; (Gr. X) 23; (Gr. XI) 20; (Gr. XII) 9.

## TEACHING STAFF

At the High School, following the resignation of Mrs. Mary A. Cummings in June, Miss Dorothy Kyros of Lynn took over the department of French and Latin. Miss Kyros is a graduate of the Lynn Classical High School, 1938, and of Boston University, 1942, with the bachelor's degree and majors in the languages, English and education. Her practice teaching was in the Lynn Classical High School, in French, Latin and English. In the English department Miss Isabel M. Phelan took over her duties at the beginning of January, 1943; her record is in last year's report inasmuch as her appointment occurred towards the end of 1942. In the commercial department Miss Jeanette E. Bedard resigned at the end of December to accept a position in Exeter, New Hampshire. For the commercial work to begin in January, 1944, Mrs. Muriel A. MacKay of Merrimac was appointed. Mrs. MacKay is a graduate of the Girls' High School, Boston, 1918, and of Boston University, 1923, with the bachelor's degree and practice teaching in commercial work under Professor Mechler. During the year following her college graduation, she taught commercial work at East Providence High School during the days and at Bryant and Stratton Commercial College evenings the last half of the year.

At the Prospect Street School, Miss Ruth L. Erwin of Wollaston took over the seventh grade on February 1, following Mrs. Harry S. Lowd who taught to the end of January. Miss Irwin is a graduate of Thayer Academy, and of Regis College, 1941, with the bachelor's degree. Her observation work was at Framingham and Wellesley.

At the Centre School, Miss Edith A. Gillen left on February 12 to become Mrs. Charles E. Preble. The fourth grade work was taken over by Mrs. Martha Coburn until April 9 and then for the rest of the school year by Mrs. Ethel Whiting. For September the fourth grade position was filled by the election of Miss Mary C. Burns of Lowell. Miss Burns is a graduate of Lowell High School, 1939, and of Lowell Teachers' College, 1943, with the bachelor's degree. Her practice teaching was in the Washington and Green Schools, Lowell. In the third grade the class was taken over during January, 1943, by Mrs. Coburn while Miss Titcomb was absent.



In the fifth grade, during the absence of Mrs. Journeay from May 10 to the end of the school year, the work was taken over by Miss Grace Norton of Lawrence. In the first grade, as an assistant to Mrs. Blackden, Mrs. Mildred E. Ingalls began her work on September 13. Mrs. Ingalls (nee Miss Mildred Stevens), after graduating from the Newburyport Training School in 1913, taught the first and second grades for nine years in Newbury,—two years at the Byfield School and seven years at the Woodbridge School.

### GRADUATIONS

On Tuesday evening, June 22, at Sargent Hall, a class of 26 pupils, consisting of 11 boys and 15 girls, graduated from the eighth grade. The farewell was by Onni Mustonen and the welcome by Barbara Greeley. Other honor pupils were Claire Denault, Judith Flynn, Carlene Goodwin, Evelyn Nicol, and Violet Yurkovitch. Diplomas were presented by Mr. Willard T. Kelly. A feature was an illustration, by members of the graduating class, of proper flag display.

On Thursday evening, June 24, at Sargent Hall, a class of 20 pupils, consisting of 11 boys and 9 girls, graduated from the Merrimac High School. Five of the eleven boys were in active service and graduated in absentia: Norman Bishop, Gerald Hargraves, Carmen Pesce, Jr., John Starbird, and Wilbur Wallace. The valedictory was by Chauncey MacKay, Jr., and the salutatory by Jean Manning. The diplomas were presented by Mr. Howard L. DeLong. High School honors and awards, as well as a list of graduates and their courses, will be found in the principal's report.

### GENERAL SCHOOL NOTES

On February 4 Inspector William F. Higgins of North Andover showed films on safety to the pupils throughout the schools. The Port pupils joined the Centre School group at Sargent Hall.

On March 25 Mr. Cameron Beck under the auspices of the Y. M. C. A. spoke to a high school assembly on "Building a Better To-morrow."

On Tuesday, May 11, the annual standardized achievement tests were given to the grades in the elementary schools for the purpose of determining the amount of school progress in the various subjects and comparing it with the median national achievement in the grades in question.

On Friday, May 28, at 10.30 a. m., all Merrimac schools joined at Sargent Hall in Memorial Day exercises.

During the winter and spring there were several art projects in the schools, such as the war savings lettering at Prospect Street and the tables illustrating westward expansion in the fifth grade and illustrating Eskimo life in the fourth.

In the fall Mr. Roscoe Child assumed the duties of supervisor of attendance.

A tuition pupil from Newton, New Hampshire, entered the high school in September.

The location of the rooms at Centre School, after the shift for accommodating two sections of the first grade, is as follows: First floor,—front room, grades five and six; middle, a first grade section; rear, another first grade section. Second floor,—front room, grade four; middle, grade three; rear, grade two.

TRANSPORTATION

On the first of October, 124 of the 367 Merrimac school pupils (or about one-third) were transported regularly by the Massachusetts Northeastern Transportation Company. This included 20 of the 79 High School pupils, 19 of the 63 Prospect Street pupils, 69 of the 208 Centre School pupils, and 16 of the 17 Port School pupils. From Birchmeadow there were 36, from Bear Hill and Lake Attitash 55, and from the Port 33.

REPORT OF SCHOOL NURSE

Dr. John C. Page, Superintendent of Schools:

Dear Sir:

My report is herewith submitted, dating from January 1, 1943 to December 31, 1943.

Number of School visits.....	117
Number of Home visits.....	72
Number of Children weighed and measured.....	368
Number of Children examined by Dr. Davis (annual physical examination) nurse assisting (September).....	368
Number of Children with defective vision (Parents notified) ..	25

Through the courtesy of Mrs. Mary I. Gove, R.N. of Newbury, the hearing test was given with the Audiometer on November 19, 1943. All pupils above the second grade were tested.

Number tested.....	283
Number retested (Nov. 23).....	21
Number with hearing loss (Parents notified).....	14
Number of First Aid Treatments.....	105

On April 22, May 13, and June 2, 1943 the Toxoid clinics were held at the Center School, to immunize children for the prevention of Diphtheria. These treatments were given by Dr. Davis, nurse assisting.

Number of Pre-School children receiving Toxoid.....	42
Number of School children receiving Toxoid.....	52
Number receiving Toxin Anti Toxin.....	3



The Pre-School Clinic was held at the Center School, May 27, 1943 under the direction of Dr. Davis.

Number attending..... 24

The T. B. Clinic was held at the High School May 24, 1943, under the direction of Dr. Davis, nurse assisting. The Volmer Patch test was used. The readings were taken by Dr. Davis, May 26, and May 28, 1943.

Number of Pupils attending Clinic..... 112

Number of pupils having a Positive reaction..... 17

All those having a Positive reaction, with the exception of one pupil, were X-Rayed by Mr. Wilson of the Essex Sanatorium.

The Home Nursing Class began in September for girls of the Senior Class at the High School and the class was taught one (1) period a week for the entire school year. The girls having the required number of hours and successfully passing the examination were awarded Red Cross Home Nursing Certificates and Pins.

Respectfully submitted,

RAMONA H. HEWSON, *R. N.*,

*School Nurse.*

## REPORT OF SCHOOL DENTAL CLINIC

The report of the School Dental Clinic from January 6, 1943 to December 15, 1943 is as follows:—

198 Examinations  
 29 Cleanings  
 69 Cement fillings  
 67 Silver fillings  
 33 Extractions  
 27 Certificates given to pupils having their work done  
 and completed at the School Dental Clinic.

Respectfully submitted, -

DR. W. A. CLEARY, Dental Director.

Per Clara T. Anderson and Ethel Whiting, Assistants.

## REPORT OF ART SUPERVISOR

Dr. John C. Page, Superintendent of Schools:

Dear Sir:

At the end of the school year last June, one of the teachers suggested that the schools have a fair and donate the proceeds to some worthy cause.

So, in September, it was planned that each grade should contribute one or more articles—grades 1 and 2, match scratchers, grade 3 blotters and book marks, grade 4 painted jars for vases, and ration books, grade 5 papier mache bowls and decorated plates, grade 6 silhouettes and letter openers, grade 7 wooden pins with decals, grade 8 puzzles, trays, stuffed dolls, and wall hangings. Members of the P. T. A. selected and priced the articles and the sale was held one afternoon in December. Grade 8 pupils made posters and displayed them about town announcing the sale, they also collected and arranged the articles in a vacant store, made sales, handled all money and cleaned up the store afterward. More than \$20 were realized. It was decided to use the money for Merrimac boys and girls in the service and that the teacher who gave the suggestion, with a teacher, and member of the P. T. A. having sons in the service, be a committee to use the money at their discretion.

I am happy to have this opportunity to express my thanks and deep appreciation for the splendid inspiration and co-operation of Mrs. Helen Donaghue and her eighth grade, Mrs. Ruth Irwin and the members of the P. T. A. I also wish to thank the P. T. A. Rummage Sale Committee who donated picture frames which will be used later to good effect in the Center School, with the aid of Grade 8 boys.

There are classes in Mechanical Drawing, Crafts, Fashion Illustration and Cartooning at the High School which exhibit their work from time to time at the Public Library.

My thanks are extended to all who have made the year a pleasant one.

Respectfully submitted,

ANNIE A. KELLY, Art Supervisor.

#### REPORT OF MERRIMACPORT SCHOOL

Dr. John C. Page, Superintendent of Schools:

Dear Dr. Page:

At the Port we have just closed an interesting and pleasant year. The enrollment has varied between seventeen and twenty-one, and the range of ages has been somewhat younger this year than in previous years, consequently we have been giving more attention to the three R's than to the manual work.

We were pleased to have the Parent Teachers' Association hold their April meeting at the Port school, and view some of the work the pupils were doing. Through the courtesy of the Merrimac Savings Bank, we exhibited for one week in May, some of the pupils' art work and wood work.

When one notes the progress that many of the pupils are making, he must be convinced of the real value of a class of this kind in the town's educational program.

I wish to thank you, Dr. Page, the School Committee, and our two supervisors, Mrs. Doris Currier and Miss Annie Kelly for the interest they have taken in our school problems.

Respectfully yours,

HOWARD G. PATCHETT.

REPORT OF HIGH SCHOOL PRINCIPAL

To Doctor J. C. Page, Superintendent of Schools, and Members of the School Committee:

I herewith submit the annual report of the Merrimac High School for the year 1943.

The following table shows, among other facts, the decrease in high school enrollment:

AS OF OCTOBER 1, 1943								
Enrollment	Gen.	Col. Prep.	Sci. Prep.	Norm.	Com.	Total Girls	Total Boys	Students
Seniors								
Girls.....	0	1	0	0	4	5	4	9
Boys.....	1	1	2	0	0			
Juniors								
Girls.....	0	2	0	0	8	10		
Boys.....	3	1	6	0	0		10	20
Sophomores								
Girls.....	2	3	0	0	8	13		
Boys.....	2	3	4	0	1		10	23
Freshmen								
Girls.....	1	4	0	0	7	12		
Boys.....	1	4	9	0	1		15	27
	10	19	21	0	29	40	39	79

This decrease had been anticipated for some years. A drop in high school population has been expected and has been experienced in almost all high schools. This factor, together with the fact that many boys are enlisting or are being drafted into the armed services, accounts for much of the drop in enrollment. In addition to these factors, however, there is also the unfortunate, nevertheless strong temptation for many high school students to leave school



to get a job at the comparatively high salary schedule which exists during these times.

The lowest enrollment has probably been reached. It is to be expected that the enrollment will increase during the next years. The end of the present war conditions should also be accompanied by a substantial enrollment increase.

The course in Pre-flight Aeronautics was completed in June. It will probably be offered during every other year as long as a demand exists. At least two boys who took the course during last year, have specialized in this branch of the armed services, one in the Army Air Corps, the other in the Navy Air Corps.

During this school year we are offering a semester course in Fundamentals of Machines, and a semester course in Basic Radio Code.

"It has been clear for some time that certain special courses given in the schools of the nation can be of great value for future work in special branches of the armed services. Competence in such specialties will be a considerable factor in determining the qualifications of a man for advancement. No greater immediate contribution, therefore, can be made by the schools of the nation toward winning the war than to give our youth the basic knowledge and technical skills needed for modern combat. By doing this job well, the school will free the resources of the armed services for specialized military training."—Henry L. Stimson, Secretary of War.

Each of the courses, Fundamentals of Machines, and Basic Radio Code, follow the outline as recommended by the War Department. Listed among the Army occupations for which the elements of the former course are essential are: tank, engine mechanic, driver, or commander; driver of scout car, reconnaissance car, ambulance, wrecker, or motorcycle; portable power operator or repairman, power turret maintenance man; bridge foreman; truck master; demolition specialist; mine planter; search-light operator; artillery mechanic; aerial engineer, or noncommissioned officer in motor transportation. The latter course is designed to teach the student to receive messages by International Morse Code at a speed of ten or more words per minute. All branches of the armed forces are in immediate need of skilled radio operators. The work of schools operated by the armed forces can be speeded up greatly if these schools can draw on large numbers of enlisted personnel who are already equipped with a basic working knowledge of International Morse Code. The course is based on a series of phonograph records which are carefully graded to present instruction in easy, gradual steps.

Since the writing of the last annual report of the high school, the following high school boys joined the armed services: Gordon Spinney, Paul Denault, and Kenneth Williams.



Norman Bishop, Gerald Hargraves, Carmen Pesce, Jr., John Starbird, and Wilbur Wallace, members of the class of 1943, joined the armed services and were called before graduation in June. These last five boys were awarded diplomas in accordance with a school committee ruling explained in the superintendent's annual report for the year ending December 31, 1942. As they were on active service during the graduation, parents of the boys received their diplomas during the exercises. At the time of graduation, Richard Harrison, James Hartwell, and Chauncey MacKay, Jr. were on inactive service and were called within a few days thereafter to active service. Since then John Mader and Benjamin Patten have also been called into active service. Edward Glennie, a member of the class of 1944, joined the Navy and will be awarded a diploma in June, in accordance with the school committee ruling mentioned above.

Several boys now in the armed services who attended the high school but did not graduate, are planning to earn their high school diplomas through the United States Armed Forces Institute, Madison, Wisconsin. By arrangement with this Institute and with the high school principal, boys may continue their education by selections from correspondence courses which, if passed satisfactorily enable them to earn credit toward the diploma.

The following members of the class of 1943 are continuing their education or professional training at the institutions indicated:

Shirley E. Bailey—School of Nursing, Lowell General Hospital  
Norma E. Crosby—Laselle Junior College  
Jean D. Manning—Massachusetts State College

The Senior Class play, "Abigail Goes Haywire," coached by Miss Dorothy Kyros, and given on December 10, was particularly well rendered considering the difficulty of casting every member of the class.

Students of the high school assisted in collections in the various scrap metal, waste paper, and tin can drives.

From September 15, to December 7, the students of the high school bought over \$500.00 in War Bonds and stamps. Since this amount was bought during a campaign sponsored by the Treasury Department, and was greater than the amount sold during a similar period last year, the high school was awarded a citation from the Treasury Department. War Bonds and stamps are sold each Wednesday and Thursday.

The Boys' Basketball team won the Tournament conducted by the Haverhill Y.M.C.A. The usual league games in soccer, basketball and baseball were discontinued because of the difficulty in transportation.

Mrs. Ramona Hewson has continued the course in Home Nursing

and those high school girls who so desire are receiving training in this important and practical field.

When we see our high school boys leaving us to join the armed forces, and our young people of high school age assisting the war effort, we older people cannot but feel proud that we may have had a hand in helping to form the characters of those who yesterday seemed but children, but to whom today we entrust the preservation of our heritage, our Freedom.

I have enjoyed working with Doctor J. C. Page and with the Merrimac School Committee.

Respectfully submitted,

CHAUNCEY D. MacKAY,

*Principal.*

MERRIMAC HIGH SCHOOL

Class 1943

<i>Name</i>	<i>Course</i>
Shirley Ethel Bailey.....	Normal
Norman Charles Bishop.....	Scientific Preparatory
Eleanor Louise Brown.....	Commercial
Harriet Elizabeth Child.....	Commercial
Norma Edith Crosby.....	Commercial
Elmer Thomas Grant, Jr.....	General
Gerald McLain Hargraves.....	Scientific Preparatory
Richard Morse Harrison.....	Scientific Preparatory
James Munroe Hartwell.....	Scientific Preparatory
Chauncey Depew MacKay, Jr.....	College Preparatory
John Frank Mader.....	Scientific Preparatory
Jean Dorothy Manning.....	Normal
Benjamin Louis Patten.....	Scientific Preparatory
Carmen Joseph Pesce, Jr.....	General
Verna Jane Piper.....	General
Sybil Ruth Raymond.....	General
John Edward Starbird.....	Scientific Preparatory
Eleanor Madelyn Urquhart.....	Commercial
Wilbur Eugene Wallace.....	Scientific Preparatory
Shirley Anne York.....	Commercial

Class 1943

*Special Awards at Graduation*

Washington and Franklin Medal.....	Eleanor L. Brown
D.A.R. Good Citizenship Award.....	Eleanor L. Brown
Balfour Award.....	Jean D. Manning
Readers Digest Award.....	Chauncey D. MacKay, Jr.
Post Graduate Certificate.....	Natalie E. Whiting

## MERRIMAC HIGH SCHOOL

*Honor Roll for 1942-43*

## HIGH HONOR

*(Names alphabetically arranged)*

Constance Gleed '44  
 Richard Harrison '43  
 Muriel Lockwood '46  
 Chauncey MacKay, Jr. '43

Jean Manning '43  
 Geraldine Powers '44  
 Lee Powers '46

## HONOR

*(Names alphabetically arranged)*

Eleanor Brown '43  
 Marjory Clark '45  
 Barbara Hall '45  
 Beulah Hutchins '45

John Mader '43  
 Donald Saulnier '46  
 Shirley York '43  
 Anna Yurkovich '45

*Boys Awarded Letters in Basketball*

Norman Bishop, *Captain*  
 Thurstin Collins, *Manager*  
 Elmer Grant  
 Gerald Hargraves

James Hartwell  
 Chauncey MacKay, Jr.  
 Fred Noone  
 Carmen Pesce, Jr.

*Girls Awarded Letters in Basketball*

Shirley Bailey, *Co-Mgr.*  
 Geraldine Bishop  
 Harriet Child, *Co-Mgr.*  
 Norma Crosby

Florence Denault  
 Constance Gleed  
 Jean Manning  
 Geraldine Powers

Eleanor Urquhart, *Captain*

*Those Awarded Cheer Leaders Letters*

Dorothy Schiavoni

Barbara Watson

Those to whom Journal Pins were awarded in recognition of faithful service on the *Journal* Staff during 1942-43.

Shirley Bailey  
 Eleanor Brown  
 Harriett Child  
 Marjorie Clark  
 Barbara Hall

Phyllis Jerome  
 Jean Manning  
 Lee Powers  
 Dorothy Schiavoni  
 Gwynn Sweeney

Barbara Watson

The following students were awarded, for the highest average in each subject, and for the greatest improvement, a certificate suitable for framing.



<i>Subject</i>	<i>Highest Average for Year</i>	<i>Greatest Improvement</i>
English 1	Lee Powers	Thomas McKenna
English 2	Barbara Hall	Stanley Williams
English 3	Geraldine Powers	Alva Clark
	Barbara Watson	
English 4	C. D. MacKay, Jr.	James Hartwell
	Richard Harrison	
Algebra 1	Muriel Lockwood	
Type 1	Beulah Hutchins	
Type 2	Natalie Whiting	Florence Denault
Type 3	Norma Crosby	
Stenography 1	Constance Gleed	Florence Denault
Stenography 2	Shirley York	Norma Crosby
Bookkeeping	Anna Yurkovitch	
General Business	Phyllis Scherbon	
	Betty Ann Piper	
Office Training	Shirley York	
French 1	Barbara Hall	John Allen
Latin 2	Maribelle Hartwell	
Civics and Economics	Eleanor Brown	Carmen Pesce, Jr.
Law	Constance Gleed	
American History	Constance Gleed	
	Geraldine Powers	
Modern History	Robert Saulnier	Albert Comley
	Barbara Hall	
Sociology	Donald Saulnier	
Biology	Lee Powers	Thomas McKenna
Plane Geometry	Marjory Clark	
Solid Geometry	Geraldine Powers	Gwynn Sweeney
Trigonometry	Geraldine Powers	Richard Harrison
Chemistry	C. D. MacKay, Jr.	
Aeronautics	Richard Harrison	

## MERRIMAC HIGH SCHOOL

1942-43

*Perfect Attendance*

Ranie Bisson	Frederick Noone (9)
Jean Manning (9)	Phyllis Scherbon
(9) Not absent for 9 years, September 1934 to June 1943	

## GRADUATES OF EIGHTH GRADE, 1943

Eva Anne Bacon, Rita Margaret Deminie, \*Claire Flora Denault, \*Judith Mary Flynn, \*Carlene Goodwin, \*Claire Josephine Gosselin, Jean Elizabeth Grant, \*Barbara Ann Greeley, Josephine Ruth Hargraves, Claire Leona Lambert, \*Evelyn Jane Nicol, Carolyn



Joanne Whipple, Marjorie Helen Whipple, Marilyn Dawn Young,  
 \*Violet Yurkovich, George R. Buzzell, Robert S. Connor, Robert  
 F. Donahue, John Donahue, Jr., Robert L. Dupois, James A. Flynn,  
 Edward J. Hart, Donald Augustus MacKay, Robert H. Meliotes,  
 \*Onni E. Mustonen, Robert E. Whitcomb.

\*Honor Pupils

### INDUSTRIAL ARTS GRADUATES, 1943

Robert Joseph Stewart, Robert Arthur Mears, Charles Ernest Sande.

### ATTENDANCE HONOR ROLL

High School: See principal's report.

Prospect Street School: \*\*Claire Denault, \*\*Judith Flynn, \*\*Bar-  
 bara Greeley, \*\*Evelyn Nicol, \*\*Yarmilla Yurkovich.

Centre School:

Grade 6—Jean Boyer, Kenneth Floyd.

Grade 5—\*\*\*Arthur Bisson, Pasquale Cotone.

Grade 4—\*\*\*Charles Bisson.

Grade 3—\*\*\*Richard Noone.

Grade 2—\*\*Ruth Craig.

Grade 1—none.

Merrimacport School: none.

\*\*\*Not absent for 3 years, September 1940 to June 1943

\*\*Not absent for 2 years, September 1941 to June 1943.

### 1943 FINANCIAL SUMMARY

Regular school Appropriation . . . . .	\$29,100.00
Refunded dog tax . . . . .	185.37
Transferred . . . . .	225.00
Total available for schools . . . . .	<hr/> \$29,510.37
Total expenditures . . . . .	29,492.64
Balance . . . . .	<hr/> \$17.73

#### *Reimbursements:*

Supt. Schools . . . . .	\$483.34
General School Fund, Part I . . . . .	3,998.40
General School Fund, Part II . . . . .	3,887.71
Tuition & Transp. State Wards . . . . .	607.61
Tuition & Transp. local H. S. . . . .	96.00
Sale of typewriters . . . . .	140.34
Telephone tolls . . . . .	14.04
Sale of books . . . . .	7.60
Replacement school property . . . . .	.60
	<hr/> \$9,235.64

Total expenditures in 1943.....	\$29,492.64
Total reimbursements in 1943.....	9,235.64
	<hr/>
Total from taxation in 1943.....	\$20,257.00

*Summary of Expenses, 1943*

*General Control*

School committee expenses.....	\$20.16	
Supt. Schools' salary.....	900.00	
Secretary's salary.....	300.00	
Office costs and travel expenses.....	224.99	
Law enforcement.....	123.25	
	<hr/>	\$1,568.40

*Cost of Instruction:*

Regular teachers and substitutes.....	\$18,385.65	
Drawing and music teachers.....	846.64	
Text books.....	484.00	
Supplies.....	930.82	
	<hr/>	\$20,647.11

*Cost of Operation:*

Janitors' salaries.....	\$1,581.90	
Fuel.....	1,772.15	
Janitors' supplies, cleaning, etc.....	187.28	
	<hr/>	\$3,541.33
Athletics.....		145.90
Maintenance.....		957.76
Libraries.....		41.77
Health.....		373.52
Transportation.....		2,038.96
Equipment.....		128.09
Miscellaneous (including H. S. telephone)		49.80
		<hr/>
Total.....		\$29,492.64

1944 FINANCIAL ESTIMATES

*General Control:*

School committee expenses.....	\$25.00	
Supt. Schools' salary.....	900.00	
Secretary's salary.....	300.00	
Office cost and travel expenses.....	225.00	
Law enforcement.....	125.00	
	<hr/>	\$1,575.00

*Cost of Instruction:*

Regular teachers and substitutes . . . . .	\$22,400.00	
Service pension fee . . . . .	253.80	
Drawing and music teachers . . . . .	930.00	
Text books . . . . .	600.00	
Supplies . . . . .	1,000.00	
		<hr/>
		\$25,183.80

*Cost of Operation:*

Janitors' salaries . . . . .	\$1,700.00	
Fuel . . . . .	1,750.00	
Janitors' supplies, cleaning, etc. . . . .	200.00	
		<hr/>
		\$3,650.00
H. S. Athletics . . . . .		150.00
Maintenance . . . . .		825.00
Libraries . . . . .		100.00
Health . . . . .		425.00
Transportation . . . . .		1,950.00
Equipment . . . . .		100.00
Miscellaneous (including H. S. telephone)		41.20
		<hr/>
Total . . . . .		\$34,000.00

*Estimated Reimbursements:*

Supt. Schools . . . . .	\$483.33	
General School Fund, Part I . . . . .	4,230.00	
General School Fund, Part II . . . . .	3,096.65	
		<hr/>
	\$7,809.98	
Total estimated expenditures for 1944 . . .		\$34,000.00
Total estimated reimbursements for 1944		7,809.98
		<hr/>
Total estimated from taxation in 1944		\$26,190.02





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